

1 HB580
2 159545-1
3 By Representative Wood
4 RFD: Ways and Means Education
5 First Read: 05-MAR-14

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8 SYNOPSIS: This bill would provide that a food pantry
9 in St. Clair County which distributes food for
10 charitable purposes and has been granted status as
11 a nonprofit organization under Section 501(c)(3) of
12 the federal Internal Revenue Code and which meets
13 other criteria would be exempt from all state,
14 county, and municipal sales and use taxes when it
15 purchases food and food related products for
16 distribution.

17
18 A BILL
19 TO BE ENTITLED
20 AN ACT

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22 To exempt food pantries in St. Clair County which
23 distribute food for charitable purposes from all state,
24 county, and municipal sales and use taxes under certain
25 conditions.

26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. (a) For the purposes of this act, a "food
2 pantry" is a charitable, nonprofit organization which
3 collects, purchases, or otherwise accumulates food and food
4 related items for distribution without any charge for
5 charitable purposes.

6 (b) A food pantry in St. Clair County is exempt from
7 all state, county, and municipal sales and use taxes on the
8 purchase or distribution of food and food related items for
9 charitable purposes provided the food pantry has been granted
10 status as a tax exempt organization under Section 501(c)(3) of
11 the federal Internal Revenue Code and provided it pays no
12 person any salary or expenses for the performance of any
13 duties related to its charitable operations.

14 Section 2. All laws or parts of laws which conflict
15 with this act are repealed.

16 Section 3. This act shall become effective on the
17 first day of the third month following its passage and
18 approval by the Governor, or its otherwise becoming law.