

1 HB521
2 150728-1
3 By Representative Knight
4 RFD: Ways and Means Education
5 First Read: 02-APR-13

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8 SYNOPSIS: Under existing law, certain organizations
9 are exempt from the payment of state, county, and
10 municipal taxes, licenses, fees, and charges. This
11 bill would exempt Special Olympics Alabama,
12 Incorporated, from the payment of state, county,
13 and municipal taxes, licenses, fees, and charges.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT

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19 To amend Section 40-9-12, relating to certain tax
20 exemptions, to exempt Special Olympics Alabama, Incorporated,
21 from the payment of state, county, and municipal taxes,
22 licenses, fees, and charges.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-9-12, Code of Alabama 1975, is
25 amended to read as follows:

26 "§40-9-12.

1 (a) The National Foundation's Alabama Field Offices,
2 all Young Men's Hebrew Associations (Y.M.H.A.) also known as
3 Jewish Community Centers (J.C.C.), and all real and personal
4 property of all Young Men's Hebrew Associations (Y.M.H.A.)
5 also known as Jewish Community Centers (J.C.C.), the Seamen's
6 Home of Mobile, incorporated under Act No. 145, Acts of
7 Alabama 1844-45, the Girl Scouts of America and the Boy Scouts
8 of America, and any council, troop or other subdivision
9 thereof now existing or hereafter created and all real and
10 personal property of the Girl Scouts of America and the Boy
11 Scouts of America, and any council, troop or other subdivision
12 thereof now existing or hereafter created, the Catholic
13 Maritime Club of Mobile, Inc., the Knights of Pythias Lodges,
14 the Salvation Army, Inc., the Elks Memorial Center, and all
15 real and personal property of the Salvation Army, Inc., and
16 the Elks Memorial Center, all community chests and united
17 appeal funds, and all charitable, civic and eleemosynary
18 organizations and institutions for whom they solicit funds,
19 and the real and personal property of all community chests and
20 united appeal funds, and of all charitable, civic and
21 eleemosynary institutions for whom they solicit funds, and the
22 Alabama Masonic Home, the American Cancer Society,
23 Ala-Division, Inc., and all real and personal property of
24 American Cancer Society, Alabama Division, Inc., the New Hope
25 Industries of Dothan, and all real and personal property of
26 the New Hope Industries of Dothan, the Helping Hand Club of
27 Anniston, and all real and personal property of the Helping

1 Hand Club of Anniston, Childhaven, Inc., and all real and
2 personal property of Childhaven, Inc., Presbyterian Home for
3 Children and all real and personal property of Presbyterian
4 Home for Children, Freewill Baptist Children's Home and all
5 real and personal property of Freewill Baptist Children's
6 Home, Methodist Homes for the Aging and all real and personal
7 property of Methodist Homes for the Aging, and United
8 Methodist Children's Home and all real and personal property
9 of United Methodist Children's Home, Birmingham Building
10 Trades Towers of Birmingham, Alabama, a nonprofit corporation,
11 the Holy Comforter House, Inc., of Gadsden, Alabama, a
12 nonprofit corporation, the University of Alabama Huntsville
13 Foundation and all real and personal property of the
14 University of Alabama Huntsville Foundation, the Birmingham
15 Football Foundation, Inc., a nonprofit corporation, and all
16 real and personal property of the Birmingham Football
17 Foundation, Inc., and Special Olympics Alabama, Inc., and all
18 real and personal property of Special Olympics Alabama, Inc.,
19 and of any branch or department of any of same heretofore or
20 hereafter organized and existing in good faith in the State of
21 Alabama, for other than pecuniary gain and not for individual
22 profit, when such real or personal property shall be used by
23 such associations or nonprofit corporations, their branches or
24 departments in and about the conducting, maintaining,
25 operating and carrying out of the program, work, principles,
26 objectives, and policies of such associations or nonprofit
27 corporations, their branches or departments, in any city or

1 county of the State of Alabama, are exempt from the payment of
2 any and all state, county, and municipal taxes, licenses,
3 fees, and charges of any nature whatsoever, including any
4 privilege or excise tax heretofore or hereafter levied by the
5 State of Alabama or any county or municipality thereof. The
6 receipt, assessment or collection of any fee, admission,
7 service charge, rent, dues, or any other item or charge by any
8 such association or nonprofit corporation, its branches or
9 departments from any person, firm, or corporation for any
10 services rendered by any such association or nonprofit
11 corporation, its branches or departments or for the use or
12 occupancy of any real or personal property of any such
13 association or nonprofit corporation, its branches or
14 departments in or about the conducting, maintaining,
15 operating, and carrying out of the program, work, principles,
16 objectives, and policies of any such association or nonprofit
17 corporation, its branches, or departments shall not be held or
18 construed by any court, agency, officer, or commission of the
19 State of Alabama, or any county or municipality thereof, to
20 constitute pecuniary gain or individual profit by any such
21 association or nonprofit corporation, its branches or
22 departments, or the doing of business in such a manner as to
23 prejudice or defeat, in any manner, the right and privilege of
24 any such association or nonprofit corporation, its branches or
25 departments to claim or rely upon or receive the exemption of
26 such association or nonprofit corporation, its branches or

1 departments and of all real and personal property thereof from
2 taxation, as herein provided.

3 (b) With respect to gasoline, tobacco, playing card
4 tax or any other tax required by law to be prepaid by the
5 retailer, the associations, nonprofit corporations, or
6 organizations exempt under this section shall pay the
7 appropriate tax at the time purchases are made, and the amount
8 of such tax shall be refunded to such associations, nonprofit
9 corporations, or organizations by the Department of Revenue
10 pursuant to the procedures for refunds provided in Chapter 2A
11 of this title.

12 Section 2. This act shall become effective the first
13 day of the third month following its passage and approval by
14 the Governor, or by its otherwise becoming law.