

1 SB40  
2 208719-5  
3 By Senators Givhan, Orr, Scofield, Livingston, Butler, Allen  
4 and Melson  
5 RFD: Finance and Taxation Education  
6 First Read: 02-FEB-21  
7 PFD: 01/12/2021

1 SB40

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4 ENGROSSED

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7 A BILL

8 TO BE ENTITLED

9 AN ACT

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11 To exempt the Alabama School of Fine Arts

12 Foundation, the Alabama Institute for the Deaf and Blind

13 Foundation, Inc., Incorporated, the Alabama High School of

14 Mathematics and Science Foundation, the Alabama Institute for

15 Deaf and Blind Foundation, Inc., and the Alabama School of

16 Cyber Technology and Engineering Foundation from the payment

17 of all state, county, and municipal sales and use taxes.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Notwithstanding any other provision of

20 law, beginning January 1, 2021, the Alabama School of Fine

21 Arts Foundation, Incorporated, the Alabama High School of

22 Mathematics and Science Foundation, and the Alabama School of

23 Cyber Technology and Engineering Foundation are exempted from

24 paying any state, county, and municipal sales and use taxes.

25 Section 2. This act shall become effective

26 immediately following its passage and approval by the

27 Governor, or its otherwise becoming law.



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3 Senate

4 Read for the first time and referred to the Senate 02-FEB-21  
5 committee on Finance and Taxation Education .....

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7 Read for the second time and placed on the calen- 03-FEB-21  
8 dar 1 amendment.....

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10 Read for the third time and passed as amended .... 04-FEB-21

11 Yeas 28  
12 Nays 2

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15 Patrick Harris,  
16 Secretary.  
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