

HB156 ENROLLED



1 LV6PWA-2
2 By Representatives Faulkner, Treadaway, DuBose, Rafferty,
3 Plump, Carns, Hollis, Shaw, Hulsey, Rogers, Sellers
4 RFD: Ways and Means Education
5 First Read: 21-Mar-23
6 2023 Regular Session



Enrolled, An Act,

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4 Relating to state, county, and municipal sales and use
5 taxes; to amend Section 40-23-5, Code of Alabama 1975, to
6 exempt capital expenditures of the Birmingham Zoo from state,
7 county, and municipal sales and use taxes through September
8 30, 2027.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 40-23-5, Code of Alabama 1975, is
11 amended to read as follows:

12 "§40-23-5

19 (b) The Chilton County Rescue Squad is exempted from
20 paying any sales or use taxes.

21 (c) The state headquarters only of the American Legion,
22 the American Veterans of World War II, Korea, and Vietnam,
23 also known as AMVETS, the Disabled American Veterans, the
24 Veterans of Foreign Wars, also known as VFW, Alabama Goodwill
25 Industries, and the Alabama Sight Conservation Association are
26 exempted from paying any state, county, or municipal sales or
27 use taxes.

28 (d) The Grand Chapter of all Orders of the Eastern Star



29 and the South Alabama State Fair Association Southeastern
30 Livestock Exposition of the State of Alabama and any of its
31 agencies, heretofore or hereafter organized and existing in
32 good faith in the State of Alabama for purposes other than for
33 pecuniary gain and not for individual profit, are exempted
34 from paying any state, county, or municipal sales and use
35 taxes.

36 (e) The Alabama Goodwill Industries, Inc., of
37 Birmingham is exempted from paying any state, municipal, or
38 county sales and use taxes.

39 (f) The Alabama Federation of Women's Clubs is exempted
40 from paying any state, county, or municipal sales or use
41 taxes.

42 (g) The National Conference of State Legislatures and
43 the Council of State Governments are exempted from paying any
44 state, county, or municipal sales or use taxes.

45 (h) All blind vendors associated with the Business
46 Enterprise Program of the Department of Rehabilitation
47 Services are exempted from paying any state, county, or
48 municipal sales or use taxes.

49 (i) All vendors who are blind as defined by Section
50 1-1-3, and who are certified by the Department of
51 Rehabilitation Services, are exempted from paying any state,
52 county, or municipal sales or use taxes.

53 (j) The Elks Club, B.P.O.E., No. 1887, a corporation,
54 is exempted from paying any state, county, or municipal sales
55 or use taxes. Provided, however, that the exemption provided
56 by this subsection shall not extend to any bar or dining room



57 operation conducted by the Elks Club.

58 (k) The King's Ranch, Inc., is exempted from paying any
59 state, county, or municipal sales or use taxes.

60 (l) The Eye Foundation, Inc., and any of its branches
61 or agencies, heretofore, or hereafter organized and existing
62 in good faith in the State of Alabama for purposes other than
63 for pecuniary gain and not for individual profit, are exempted
64 from paying any state, county, or municipal sales or use
65 taxes.

66 (m) Any county public hospital association or any
67 Alabama nonprofit membership corporation if one or more of its
68 members is a county public hospital association, and any of
69 its, or their, branches, agencies, lessees, or successors
70 organized pursuant to Section 10-3A-1 et seq., and which
71 operates or maintains hospitals for purposes other than for
72 pecuniary gain and not for individual profit, is exempted from
73 paying any state, county, or municipal sales and use tax of
74 any nature whatsoever. Any of the taxes which were or may be
75 assessed or collected subsequent to December 31, 1993, against
76 any Alabama nonprofit membership corporation or any lessee of
77 any county public hospital association organized as herein
78 stated, pursuant to a lease in writing, will be remitted to
79 the entity which paid them; and no action or proceeding
80 against the association or nonprofit corporation may be
81 instituted after the date by the State of Alabama or any
82 county or municipality thereof or any agent or person acting
83 on behalf thereof for the collection or enforcement of any
84 sales or use tax of any nature whatsoever.



85 (n) There is exempted from all state, county, and
86 municipal sales taxes the sale of food pursuant to the food
87 distribution program conducted by Christian Service Mission,
88 Inc., an Alabama not-for-profit corporation, in cooperation
89 with World Share, Inc., to enable needy persons to purchase
90 food at substantially discounted prices and in consideration
91 of the performance of charitable or community work by such
92 persons.

99 (p) Alabama Goodwill Industries, Inc., Goodwill
100 Industries of Mobile Area, Inc., and Goodwill Industries of
101 Central Alabama, Inc., are exempted from paying any state,
102 county, and municipal sales or use taxes.

103 (q) The gross receipts from the sale of admissions to a
104 sporting event conducted by the Senior Professional Golfers
105 Association are exempted from any state, county, and municipal
106 sales taxes.

107 (r) Volunteer, non-profit rescue units operating within
108 the state which do not meet the criteria in subsection (o) but
109 are licensed by the State Board of Health are exempt from any
110 state, county, and municipal sales and use taxes.

111 (s) (1) The Birmingham Zoo, Inc., is exempt from paying
112 any state, county, and municipal sales and use taxes



113 associated with any and all capital expenditures but shall
114 continue to collect and remit all other taxes to the
115 appropriate taxing authorities.

116 (2) The exemption provided pursuant to subdivision (1)
117 shall be available until September 30, ~~2022~~2027.

118 (3) The Birmingham Zoo, Inc., shall report annually to
119 the Department of Revenue on the sales for which the exemption
120 is granted. The Department of Revenue shall prescribe the
121 format of such annual report.

122 (t) (1) The Zoo Foundation, Inc., operating as the
123 Alabama Gulf Coast Zoo, or any successor entity, is exempt
124 from paying any state, county, and municipal sales and use
125 taxes associated with any and all capital expenditures;
126 provided, however, that any exemption of county sales and use
127 taxes must first be authorized by resolution of the county
128 commission. The Zoo Foundation, Inc., shall continue to
129 collect and remit all other taxes to the appropriate taxing
130 authorities.

131 (2) The exemption provided pursuant to subdivision (1)
132 shall be available until September 30, 2022.

133 (3) The Zoo Foundation, Inc., shall report annually to
134 the Department of Revenue on the sales for which the exemption
135 is granted. The Department of Revenue shall prescribe the
136 format of the annual report.

137 (u) The Josh Willingham Foundation is exempted from
138 paying any state, county, and municipal sales and use taxes.

139 (v) The Alabama Wildlife Center is exempt from paying
140 any state, county, and municipal sales and use taxes until



HB156 Enrolled

141 September 30, 2024."

142 Section 2. This act shall become effective on the first
143 day of the third month following its passage and approval by
144 the Governor, or its otherwise becoming law.



HB156 Enrolled

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151 Speaker of the House of Representatives

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156 President and Presiding Officer of the Senate

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159 House of Representatives

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161 I hereby certify that the within Act originated in and
162 was passed by the House 02-May-23.

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164 John Treadwell
165 Clerk

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173 Senate 25-May-23 Passed