SB181

BKNFQ4J-1

By Senator Gudger

RFD: Finance and Taxation Education

First Read: 29-Feb-24

SYNOPSIS:

This bill would exempt food pantries in Cullman County that meet certain criteria from payment of all state, county, and municipal sales and use taxes on items purchased for charitable purposes.

A BILL

TO BE ENTITLED

AN ACT

Relating to state, county, and municipal sales and use taxes; to exempt food pantries in Cullman County from all state, county, and municipal sales and use taxes for certain purchases.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

(b) Any food pantry in Cullman County is exempt from payment of all state, county, and municipal sales and use taxes on the purchase of items used for charitable purposes, provided the food pantry has been granted status as a tax exempt organization under Section 501(c)(3) of the federal

Internal Revenue Code and provided it pays no person any salary or expenses for the performance of any duties related to its charitable operations.

Section 2. This act shall become effective on October 1, 2024.