

HB326 INTRODUCED



1 HB326
2 QNWYE11-1
3 By Representatives Moore (P), McCampbell, Mooney, Stadthagen,
4 Daniels, Ledbetter
5 RFD: Ways and Means Education
6 First Read: 22-Jan-26



SYNOPSIS:

Under existing law, the Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama and the Most Worshipful Grand Lodge F. and A.M. of Alabama are exempt from all state, county, and municipal fees and taxes until September 30, 2027.

This bill would remove the sunset provision for this exemption.

In addition, this bill would include that all other subordinate lodges to either the Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama or the Most Worshipful Grand Lodge F. and A.M. of Alabama are also exempt from all state, county, and municipal fees and taxes.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to make permanent the exemption provided in Section 40-9-25.23, Code of Alabama 1975, and to expand the exemption to include that all subordinate lodges to both the Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama and the Most Worshipful Grand Lodge



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F. and A.M. of Alabama be exempt from all state, county, and municipal fees and taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-9-25.23, Code of Alabama 1975, is amended to read as follows:

"§40-9-25.23

(a) The Most Worshipful Prince Hall Grand Lodge Free and Accepted Masons of Alabama and the Most Worshipful Grand Lodge F. and A.M. of Alabama, and all other subordinate lodges to either lodge above, are exempted from paying all state, county, and municipal fees and taxes ~~until September 30, 2027, unless extended by an act of the Legislature.~~

(b) Section 40-23-4.01 shall not apply to this section."

Section 2. This act shall become effective on September 1, 2026.