

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



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4 SYNOPSIS:

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

10 This bill would remove the sunset provision for
11 this exemption.

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

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20 A BILL

21 TO BE ENTITLED

22 AN ACT

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

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

31 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

34 "§40-9-25.23

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

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

43 Section 2. This act shall become effective on September
44 1, 2026.