

HB422 INTRODUCED



1 HB422
2 I 37E5ZW-1
3 By Representative Gray
4 RFD: Ways and Means Education
5 First Read: 10-Feb-26



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4 SYNOPSIS:

5 This bill would exempt the Greater Peace
6 Community Development Corporation from payment of state
7 sales and use taxes.

8 This bill would also allow municipalities and
9 counties to exempt this entity from local sales and use
10 taxes.

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13 A BILL

14 TO BE ENTITLED

15 AN ACT

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17 Relating to sales and use taxes; to exempt the Greater
18 Peace Community Development Corporation from the payment of
19 state sales and use taxes and to allow municipalities and
20 counties to exempt this entity from local sales and use taxes.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) The Greater Peace Community Development
23 Corporation is exempt from paying any state sales and use
24 taxes.

25 (b) Any county or municipality may exempt this entity
26 from payment of county or municipal sales and use taxes in
27 accordance with Section 40-23-4.01, Code of Alabama 1975.

28 Section 2. This act shall become effective on September



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29 1, 2026.