

## HB423 INTRODUCED



1      HB423  
2      PS9CAGR-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 Goodwill Industries  
6                 of the Southern Rivers Incorporated from payment of  
7                 state 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 Goodwill  
18                Industries of the Southern Rivers Incorporated from the  
19                payment of state sales and use taxes and to allow  
20                municipalities and counties to exempt this entity from local  
21                sales and use taxes.

22                BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23                Section 1. (a) The Goodwill Industries of the Southern  
24                Rivers Incorporated is exempt from paying any state sales and  
25                use taxes.

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



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29                   Section 2. This act shall become effective on September  
30                   1, 2026.