



**House Ways and Means Education Reported Substitute
for HB398**

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A BILL
TO BE ENTITLED
AN ACT

Relating to sales and use taxes; to exempt High Socks for Hope, from the payment of state sales and use taxes; and to allow municipalities and counties to exempt this entity from local sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) High Socks for Hope is exempt from paying state sales and use taxes.

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

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