

HB425 INTRODUCED



1 HB425
2 CX5ZRQQ-1
3 By Representative Gidley
4 RFD: Ways and Means Education
5 First Read: 12-Feb-26



SYNOPSIS:

This bill would exempt Sleep in Heavenly Peace, Inc. from the payment of state sales and use taxes.

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

A BILL
TO BE ENTITLED
AN ACT

Relating to sales and use taxes; to exempt Sleep in Heavenly Peace, Inc. from the payment of state, county and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For the period commencing on October 1, 2026, and ending on September 30, 2029, Sleep in Heavenly Peace, Inc. is exempt from paying state sales and use taxes.

(b) Sleep in Heavenly Peace, Inc. may be exempted from paying county or municipal sales and use taxes upon approval of the county or municipality pursuant to Section 40-23-4.01.

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