

HB398 ENGROSSED



1 HB398
2 9JF1EPM-2
3 By Representative Lamb
4 RFD: Ways and Means Education
5 First Read: 05-Feb-26



HB398 Engrossed

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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.



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House of Representatives

Read for the first time and referred05-Feb-26
to the House of Representatives
committee on Ways and Means
Education
Read for the second time and placed12-Feb-26
on the calendar:
1 amendment
Read for the third time and passed11-Mar-26
as amended
Yeas 103
Nays 0
Abstains 0

John Treadwell
Clerk