

1 HB289  
2 165836-1  
3 By Representatives Garrett, Wood, Ledbetter, Whorton (R),  
4 Hill (J) and Williams (JD)  
5 RFD: Ways and Means Education  
6 First Read: 17-MAR-15

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8 SYNOPSIS: Numerous organizations are currently exempt  
9 from sales, use, and lodging taxes and other fees.

10 This bill would provide an exemption to the  
11 Alabama Association of Rescue Squads and its  
12 members in good standing.

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14 A BILL  
15 TO BE ENTITLED  
16 AN ACT

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18 To amend Section 40-9-13, Code of Alabama 1975,  
19 relating to organizations exempted from state and local taxes,  
20 licenses, and fees, including lodging taxes; to allow the  
21 exemptions to the Alabama Association of Rescue Squads and its  
22 members in good standing.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-9-13, Code of Alabama 1975, is  
25 amended to read as follows:

26 "§40-9-13.

1           "(a) All volunteer fire departments in this state,  
2           the Alabama Association of Rescue Squads (AARS) and its  
3           members in good standing, and all real and personal property  
4           of all volunteer fire departments in this state, the Alabama  
5           Society of the Daughters of the American Revolution, and all  
6           real and personal property of the Alabama Society of the  
7           Daughters of the American Revolution, the Annual Shrine Circus  
8           as well as all other charitable Shrine amusement and fund  
9           raising events, and all real and personal property of the  
10          Annual Shrine Circus, the Episcopal Foundation of Jefferson  
11          County, and all real and personal property of the Episcopal  
12          Foundation of Jefferson County, the Alabama Heart Association  
13          and all real and personal property of the Alabama Heart  
14          Association, and the Presbyterian Apartments, Incorporated,  
15          and all real and personal property of the Presbyterian  
16          Apartments, Incorporated, when such real and personal property  
17          shall be used as provided in Section 40-9-12, are exempt from  
18          the payment of any and all state, county and municipal taxes,  
19          licenses, fees and charges of any nature whatsoever, including  
20          any privilege or excise tax heretofore or hereafter levied by  
21          the State of Alabama or any county or municipality thereof.

22          "(b) All volunteer fire departments in this state,  
23          the Alabama Association of Rescue Squads (AARS) and its  
24          members in good standing, the Alabama Society of the Daughters  
25          of the American Revolution, the Annual Shrine Circus as well  
26          as all other charitable Shrine amusement and fund raising  
27          events, the Episcopal Foundation of Jefferson County, the

1 Alabama Heart Association and the Presbyterian Apartments,  
2 Incorporated, shall be subject to all the provisions of  
3 Section 40-9-12, as are all other organizations named  
4 therein."

5 Section 2. This act shall become effective  
6 immediately following its passage and approval by the  
7 Governor, or its otherwise becoming law.