

1 HB118  
2 189471-1  
3 By Representative McMillan  
4 RFD: Ways and Means Education  
5 First Read: 09-JAN-18

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8 SYNOPSIS: This bill would exempt the Alabama Gulf  
9 Coast Zoo from payment of state, county, and  
10 municipal sales and use taxes related to capital  
11 expenditures for four years.

12  
13 A BILL  
14 TO BE ENTITLED  
15 AN ACT  
16

17 To amend Section 40-23-5 of the Code of Alabama  
18 1975, to exempt the Alabama Gulf Coast Zoo from payment of  
19 state, county, and municipal sales and use taxes under certain  
20 conditions.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 40-23-5 of the Code of Alabama  
23 1975, is amended to read as follows:

24 "§40-23-5.

25 "(a) The Diabetes Trust Fund, Inc., and any of its  
26 branches or agencies, heretofore or hereafter organized and  
27 existing in good faith in the State of Alabama for purposes

1 other than for pecuniary gain and not for individual profit,  
2 are hereby exempted from paying any state, county, or  
3 municipal sales or use taxes.

4 "(b) The Chilton County Rescue Squad is hereby  
5 exempted from paying any sales or use taxes.

6 "(c) The state headquarters only of the American  
7 Legion, the American Veterans of World War II, Korea, and  
8 Vietnam, also known as AMVETS, the Disabled American Veterans,  
9 the Veterans of Foreign Wars, also known as VFW, Alabama  
10 Goodwill Industries, and the Alabama Sight Conservation  
11 Association are hereby exempted from paying any state, county  
12 or municipal sales or use taxes.

13 "(d) The Grand Chapter of all Orders of the Eastern  
14 Star and the South Alabama State Fair Association Southeastern  
15 Livestock Exposition of the State of Alabama and any of its  
16 agencies, heretofore or hereafter organized and existing in  
17 good faith in the State of Alabama for purposes other than for  
18 pecuniary gain and not for individual profit, are hereby  
19 exempted from paying any state, county, or municipal sales and  
20 use taxes.

21 "(e) The Alabama Goodwill Industries, Inc., of  
22 Birmingham is hereby exempted from paying any state,  
23 municipal, or county sales and use taxes.

24 "(f) The Alabama Federation of Women's Clubs is  
25 hereby exempted from paying any state, county, or municipal  
26 sales or use taxes.

1           "(g) The National Conference of State Legislatures  
2 and the Council of State Governments are hereby exempted from  
3 paying any state, county, or municipal sales or use taxes.

4           "(h) All blind vendors associated with the Business  
5 Enterprise Program of the Department of Rehabilitation  
6 Services are hereby exempted from paying any state, county, or  
7 municipal sales or use taxes.

8           "(i) All vendors who are blind as defined by Section  
9 1-1-3, and who are certified by the Department of  
10 Rehabilitation Services, are hereby exempted from paying any  
11 state, county, or municipal sales or use taxes.

12           "(j) The Elks Club, B.P.O.E., No. 1887, a  
13 corporation, is hereby exempted from paying any state, county,  
14 or municipal sales or use taxes. Provided, however, that the  
15 exemption provided by this subsection shall not extend to any  
16 bar or dining room operation conducted by said Elks Club.

17           "(k) The King's Ranch, Inc., is hereby exempted from  
18 paying any state, county, or municipal sales or use taxes.

19           "(l) The Eye Foundation, Inc., and any of its  
20 branches or agencies, heretofore, or hereafter organized and  
21 existing in good faith in the State of Alabama for purposes  
22 other than for pecuniary gain and not for individual profit,  
23 are hereby exempted from paying any state, county, or  
24 municipal sales or use taxes.

25           "(m) Any county public hospital association or any  
26 Alabama nonprofit membership corporation if one or more of its  
27 members is a county public hospital association, and any of

1 its, or their, branches, agencies, lessees, or successors  
2 organized pursuant to Section 10-3A-1 et seq., and which  
3 operates or maintains hospitals for purposes other than for  
4 pecuniary gain and not for individual profit, is hereby  
5 exempted from paying any state, county, or municipal sales and  
6 use tax of any nature whatsoever. Any of the taxes which were  
7 or may be assessed or collected subsequent to December 31,  
8 1993, against any Alabama nonprofit membership corporation or  
9 any lessee of any county public hospital association organized  
10 as herein stated, pursuant to a lease in writing, will be  
11 remitted to the entity which paid them; and no action or  
12 proceeding against the association or nonprofit corporation  
13 may be instituted after the date by the State of Alabama or  
14 any county or municipality thereof or any agent or person  
15 acting on behalf thereof for the collection or enforcement of  
16 any sales or use tax of any nature whatsoever.

17 "(n) There is hereby exempted from all state,  
18 county, and municipal sales taxes the sale of food pursuant to  
19 the food distribution program conducted by Christian Service  
20 Mission, Inc., an Alabama not-for-profit corporation, in  
21 cooperation with World Share, Inc., to enable needy persons to  
22 purchase food at substantially discounted prices and in  
23 consideration of the performance of charitable or community  
24 work by such persons.

25 "(o) Rescue service organizations operating within  
26 the State of Alabama which are exempt from federal income  
27 taxes under the Internal Revenue Code of 1986, §501(c)(3) and

1 which are members of the Alabama Rescue Services Association,  
2 Incorporated, are hereby exempted from any state, county, and  
3 municipal sales and use taxes.

4 "(p) Alabama Goodwill Industries, Inc., Goodwill  
5 Industries of Mobile Area, Inc., and Goodwill Industries of  
6 Central Alabama, Inc., are exempted from paying any state,  
7 county, and municipal sales or use taxes.

8 "(q) The gross receipts from the sale of admissions  
9 to a sporting event conducted by the Senior Professional  
10 Golfers Association are exempted from any state, county, and  
11 municipal sales taxes.

12 "(r) Volunteer, non-profit rescue units operating  
13 within the state which do not meet the criteria in subsection  
14 (o) but are licensed by the State Board of Health are exempt  
15 from any state, county, and municipal sales and use taxes.

16 "(s) (1) The Birmingham Zoo, Inc., is exempt from  
17 paying any state, county, and municipal sales and use taxes  
18 associated with any and all capital expenditures but shall  
19 continue to collect and remit all other taxes to the  
20 appropriate taxing authorities.

21 "(2) The exemption provided pursuant to  
22 ~~subsection(s) of Section 40-23-5~~ subdivision (1) of this  
23 subsection shall ~~no longer~~ be available ~~four years after the~~  
24 ~~effective date of this bill~~ until September 1, 2019.

25 "(3) The Birmingham Zoo, Inc., shall report annually  
26 to the Department of Revenue on the sales for which the

1 exemption is granted. The Department of Revenue shall  
2 prescribe the format of such annual report.

3 "(t) (1) The Zoo Foundation, Inc., operating as the  
4 Alabama Gulf Coast Zoo, is exempt from paying any state,  
5 county, and municipal sales and use taxes associated with any  
6 and all capital expenditures, but shall continue to collect  
7 and remit all other taxes to the appropriate taxing  
8 authorities.

9 "(2) The exemption provided pursuant to subdivision  
10 (1) of this subsection shall be available for four years after  
11 the effective date of the act adding this subsection.

12 "(3) The Zoo Foundation, Inc., shall report annually  
13 to the Department of Revenue on the sales for which the  
14 exemption is granted. The Department of Revenue shall  
15 prescribe the format of the annual report."

16 Section 2. This act shall become effective on the  
17 first day of the third month following its passage and  
18 approval by the Governor, or its otherwise becoming law.