

1 HB195  
2 189122-1  
3 By Representative Pringle  
4 RFD: State Government  
5 First Read: 11-JAN-18

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8 SYNOPSIS: This bill requires the Department of Revenue  
9 to make available to the public a record of sales,  
10 use, and lodgings tax certificates of exemption for  
11 statutorily exempt entities. This bill provides  
12 limitations on the information to be disclosed.

13 This bill requires the Department of Revenue  
14 to provide a consolidated annual report to the  
15 Fiscal Division of the Legislative Services Agency  
16 of the records not less than three weeks preceding  
17 the start of each legislative session.

18  
19 A BILL  
20 TO BE ENTITLED  
21 AN ACT  
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23 To provide a public record of sales, use, and  
24 lodgings tax exemption certificates limited to entity name,  
25 date of issuance, and status of certificate; and to provide an  
26 annual report to the Fiscal Division of the Legislative  
27 Services Agency.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. (a) The Department of Revenue shall make  
3 available to the public a record of statutorily tax exempt  
4 entities that have been issued a sales, use, or lodgings tax  
5 certificate of exemption. The record shall be limited to the  
6 entity name, the date of issuance, and the current status of  
7 the certificate as either valid or invalid, including the date  
8 any certificate of exemption became invalid.

9 (b) An annual consolidated report of the records  
10 provided for in subsection (a) shall be provided by the  
11 Department of Revenue to the Fiscal Division of the  
12 Legislative Services Agency not less than three weeks  
13 preceding the start of each legislative session.

14 Section 2. This act shall become effective  
15 immediately following its passage and approval by the  
16 Governor, or upon its otherwise becoming law.