

1 HB95
2 196637-1
3 By Representative Scott
4 RFD: Ways and Means Education
5 First Read: 05-MAR-19

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8 SYNOPSIS: Under existing law, the state imposes an ad
9 valorem tax at a rate established by statute on the
10 assessed value of taxable property, which value
11 varies as a percentage of actual value depending
12 upon the particular property, and sales and use
13 taxes upon certain persons, firms, or corporations.
14 The amount of the sales and use taxes ranges from
15 one and one-half to four percent of the gross
16 proceeds of the sale or consumption of various
17 types of tangible personal property. In addition,
18 counties, municipalities, and certain other local
19 taxing authorities impose various additional ad
20 valorem taxes. The state also imposes a sales tax
21 on the operation of places of amusement or
22 entertainment. Counties and municipalities impose
23 various additional sales and use taxes. Certain
24 types of property and certain entities are exempt
25 from state, county, or local ad valorem taxes, and
26 sales and use taxes.

1 This bill would exempt the Birmingham
2 Regional Paratransit Consortium, Incorporated, from
3 any state, county, and local ad valorem taxes on
4 property owned or used by it, and state, county,
5 and municipal sales and use taxes.

6
7 A BILL
8 TO BE ENTITLED
9 AN ACT

10
11 To exempt the Birmingham Regional Paratransit
12 Consortium, Incorporated, from any state, county, and local ad
13 valorem taxes on property owned or used by it, and state,
14 county, and municipal sales and use taxes.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. The Birmingham Regional Paratransit
17 Consortium, Incorporated, is hereby exempted from any state,
18 county, and local ad valorem taxes on any property owned and
19 used by it, and state, county, and municipal sales and use
20 taxes.

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