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3 AMENDMENT TO SB96  
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8 On page 1, after line 12, insert the following:

9 This bill would also amend existing law defining  
10 certain nonprofit entities exempt from taxation.  
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12 On page 3, line 5, after "Code" insert the  
13 following:

14 ; and to amend Section 40-9-12, Code of Alabama  
15 1975, to revise the definition for certain nonprofit entities  
16 exempt from taxation  
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18 On page 162, after line 6, insert a new Section 6 to  
19 read as follows, and renumber the subsequent section  
20 accordingly:

21 Section 6. Section 40-9-12, Code of Alabama 1975, is  
22 amended to read as follows:

23 "§40-9-12.

24 "(a) The National Foundation's Alabama Field  
25 Offices, all Young Men's Hebrew Associations (Y.M.H.A.) also  
26 known as Jewish Community Centers (J.C.C.), and all real and  
27 personal property of all Young Men's Hebrew Associations

1 (Y.M.H.A.) also known as Jewish Community Centers (J.C.C.),  
2 the Seamen's Home of Mobile, incorporated under Act No. 145,  
3 Acts of Alabama 1844-45, the Girl Scouts of America and the  
4 Boy Scouts of America, and any council, troop or other  
5 subdivision thereof now existing or hereafter created and all  
6 real and personal property of the Girl Scouts of America and  
7 the Boy Scouts of America, and any council, troop or other  
8 subdivision thereof now existing or hereafter created, the  
9 Catholic Maritime Club of Mobile, Inc., the Knights of Pythias  
10 Lodges, the Salvation Army, Inc., the Elks Memorial Center,  
11 and all real and personal property of the Salvation Army,  
12 Inc., and the Elks Memorial Center, all United Way  
13 organizations and United Way member agencies in Alabama, other  
14 qualifying united appeal funds and their recipients as  
15 provided in subsection (d), and the real and personal property  
16 of all United Way organizations and United Way member agencies  
17 in Alabama, other qualifying united appeal funds and their  
18 recipients as provided in subsection (d), and the Alabama  
19 Masonic Home, the American Cancer Society, and all real and  
20 personal property of American Cancer Society, the New Hope  
21 Industries of Dothan, and all real and personal property of  
22 the New Hope Industries of Dothan, the Helping Hand Club of  
23 Anniston, and all real and personal property of the Helping  
24 Hand Club of Anniston, Childhaven, Inc., and all real and  
25 personal property of Childhaven, Inc., Presbyterian Home for  
26 Children and all real and personal property of Presbyterian  
27 Home for Children, Freewill Baptist Children's Home and all

1 real and personal property of Freewill Baptist Children's  
2 Home, Methodist Homes for the Aging and all real and personal  
3 property of Methodist Homes for the Aging, and United  
4 Methodist Children's Home and all real and personal property  
5 of United Methodist Children's Home, Birmingham Building  
6 Trades Towers of Birmingham, Alabama, a nonprofit corporation,  
7 the Holy Comforter House, Inc., of Gadsden, Alabama, a  
8 nonprofit corporation, the University of Alabama Huntsville  
9 Foundation and all real and personal property of the  
10 University of Alabama Huntsville Foundation, the Birmingham  
11 Football Foundation, Inc., a nonprofit corporation, and all  
12 real and personal property of the Birmingham Football  
13 Foundation, Inc., and of any branch or department of any of  
14 same heretofore or hereafter organized and existing in good  
15 faith in the State of Alabama, for other than pecuniary gain  
16 and not for individual profit, when such real or personal  
17 property shall be used by such associations or nonprofit  
18 corporations, their branches or departments in and about the  
19 conducting, maintaining, operating and carrying out of the  
20 program, work, principles, objectives, and policies of such  
21 associations or nonprofit corporations, their branches or  
22 departments, in any city or county of the State of Alabama,  
23 are exempt from the payment of any and all state, county, and  
24 municipal taxes, licenses, fees, and charges of any nature  
25 whatsoever, including any privilege or excise tax heretofore  
26 or hereafter levied by the State of Alabama or any county or  
27 municipality thereof. The receipt, assessment or collection of

1 any fee, admission, service charge, rent, dues, or any other  
2 item or charge by any such association or nonprofit  
3 corporation, its branches or departments from any person,  
4 firm, or corporation for any services rendered by any such  
5 association or nonprofit corporation, its branches or  
6 departments or for the use or occupancy of any real or  
7 personal property of any such association or nonprofit  
8 corporation, its branches or departments in or about the  
9 conducting, maintaining, operating, and carrying out of the  
10 program, work, principles, objectives, and policies of any  
11 such association or nonprofit corporation, its branches, or  
12 departments shall not be held or construed by any court,  
13 agency, officer, or commission of the State of Alabama, or any  
14 county or municipality thereof, to constitute pecuniary gain  
15 or individual profit by any such association or nonprofit  
16 corporation, its branches or departments, or the doing of  
17 business in such a manner as to prejudice or defeat, in any  
18 manner, the right and privilege of any such association or  
19 nonprofit corporation, its branches or departments to claim or  
20 rely upon or receive the exemption of such association or  
21 nonprofit corporation, its branches or departments and of all  
22 real and personal property thereof from taxation, as herein  
23 provided.

24 "(b) With respect to gasoline, tobacco, playing card  
25 tax or any other tax required by law to be prepaid by the  
26 retailer, the associations, nonprofit corporations, or  
27 organizations exempt under this section shall pay the

1 appropriate tax at the time purchases are made, and the amount  
2 of such tax shall be refunded to such associations, nonprofit  
3 corporations, or organizations by the Department of Revenue  
4 pursuant to the procedures for refunds provided in Chapter 2A  
5 of this title.

6 "(c) For purposes of this section, the following  
7 words and phrases shall have the following meanings:

8 "(1) SUPPORTED CHARITY. Any charitable, civic, or  
9 eleemosynary institution for which a united appeal fund  
10 solicits funds.

11 "(2) UNITED APPEAL FUND. Any nonprofit entity that  
12 demonstrates to the reasonable satisfaction of the Department  
13 of Revenue that it has all of the following characteristics:

14 "a. Is an Alabama nonprofit corporation, or another  
15 type of legal entity, whether formed in Alabama or in another  
16 jurisdiction, which is required by its principal governing  
17 documents to be operated as a charity.

18 "b. Is one of a class, donations to which are  
19 deductible for federal and Alabama income tax purposes under  
20 Section 170(c) of the Internal Revenue Code.

21 "c. Has as its principal purpose, as stated by its  
22 principal governing documents, the raising of funds or the  
23 aggregation or consolidation of fund raising efforts, to  
24 support other charities which are not themselves united appeal  
25 funds, known as supported charities.

26 "d. Has been issued a Certificate of Exemption from  
27 Alabama sales, use, and lodgings tax prior to July 1, 2017,

1 and has continually maintained the Certificate of Exemption as  
2 required by Section 40-9-60.

3 "e. With respect to the distribution of funds raised  
4 by the united appeal fund, the entity's principle governing  
5 documents must require that no supported charity, as defined  
6 in this subsection, will receive de minimis support.

7 "(3) UNITED WAY MEMBER AGENCY. Any nonprofit  
8 organization that receives ~~more than a de minimis amount of~~  
9 funding through the approval of the board of a United Way  
10 organization, but only if the nonprofit organization is:

11 "a. Accountable to the granting United Way  
12 organization for the expenditure of any funds received from  
13 such United Way organization.

14 "b. Included on a list of such nonprofit  
15 organizations to be submitted to the Department of Revenue  
16 under subsection (e) by all United Way organizations on or  
17 before a date provided for in a rule of the Department of  
18 Revenue.

19 "(4) UNITED WAY ORGANIZATION. Any nonprofit  
20 corporation legally authorized and licensed to operate under  
21 the name United Way and use the name United Way and the  
22 associated logo and trademarks.

23 "(d) (1) Each supported charity must be separately  
24 identified by name in the principal governing documents of the  
25 united appeal fund entity, and by name and federal employer  
26 identification number at the request of the Department of  
27 Revenue. Each supported charity must agree, in its own

1 principal governing documents, to become or remain a member of  
2 the united appeal fund that funded the supported charity.

3 "(2) The special rules provided in this subsection  
4 shall not apply to any United Way organization or any United  
5 Way member agency.

6 "(e) (1) Each United Way organization shall provide  
7 the Department of Revenue with a list of its constituent  
8 United Way member agencies on an annual basis.

9 "(2) The Department of Revenue, by rule, shall  
10 provide the date on which United Way organizations shall  
11 submit the list required by this subsection."