

1 HB390
2 209685-4
3 By Representatives Faulkner, Scott, Treadaway, Farley,
4 Coleman, Givan, Carns, Hollis and Drake
5 RFD: Ways and Means General Fund
6 First Read: 10-FEB-21

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ENROLLED, An Act,

Relating to taxation; to provide an exemption to the Birmingham Regional Paratransit Consortium, Inc., from state gasoline, motor fuel excise taxes, and inspection fees; to exempt the Birmingham Holocaust Education Center from the payment of all state, county, and municipal sales and use taxes; and to exempt the Community Foundation of South Alabama, the Community Foundation of West Alabama, the Black Belt Community Foundation, the Community Foundation of Northeast Alabama, the Community Foundation of Greater Birmingham, the Community Foundation of Greater Huntsville, the Community Foundation of Greater Decatur, the Limestone Area Community Foundation, the Central Alabama Community Foundation, the Community Foundation of East Alabama, and the Walker Area Community Foundation from paying state, county, and municipal sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The Birmingham Regional Paratransit Consortium, Inc., doing business as ClasTran, is exempt from state gasoline, motor fuel excise taxes, and inspection fees. The Birmingham Regional Paratransit Consortium, Inc., shall pay the appropriate tax at the time purchases are made, and the amount of tax shall be refunded by the Department of Revenue pursuant to the procedures for refunds provided in

1 Chapter 2A of Title 40, Code of Alabama 1975. Any refunds
2 granted pursuant to this exemption shall be subject to the
3 provisions of paragraph (b) (2)a. of Section 40-1-44, Code of
4 Alabama 1975.

5 Section 2. (a) The Birmingham Holocaust Education
6 Center is exempt from paying any state, county, and municipal
7 sales and use taxes associated with any and all capital
8 expenditures.

9 (b) The exemption provided pursuant to subsection
10 (a) shall be available until December 31, 2023.

11 (c) The Birmingham Holocaust Education Center shall
12 report annually to the Department of Revenue on the sales for
13 which the exemption is granted. The Department of Revenue
14 shall prescribe the format of such annual report.

15 Section 3. (a) The following community foundation
16 entities are exempted from paying any state, county, and
17 municipal sales and use taxes:

- 18 (1) The Community Foundation of South Alabama;
- 19 (2) The Community Foundation of West Alabama;
- 20 (3) The Black Belt Community Foundation;
- 21 (4) The Community Foundation of Northeast Alabama;
- 22 (5) The Community Foundation of Greater Birmingham;
- 23 (6) The Community Foundation of Greater Huntsville;
- 24 (7) The Community Foundation of Greater Decatur;
- 25 (8) The Limestone Area Community Foundation;

- 1 (9) The Central Alabama Community Foundation;
2 (10) The Community Foundation of East Alabama; and
3 (11) The Walker Area Community Foundation.

4 (b) Each entity listed in subsection (a) shall file
5 an annual informational report in a manner as prescribed by
6 the Department of Revenue. The information on such reports
7 shall be consistent with the information required by the
8 Department of Revenue pursuant to Section 40-9-61, Code of
9 Alabama 1975, and rules adopted thereunder. Information
10 provided pursuant to this section is exempted from the
11 confidentiality provisions of Section 40-2A-10, Code of
12 Alabama 1975, and shall be provided by the Department of
13 Revenue to the Legislative Services Agency, Fiscal Division on
14 an annual basis.

15 (c) The sales and use tax exemption authorized under
16 this section shall be effective January 1, 2022, for the 2022
17 tax year and shall continue through the 2026 tax year, unless
18 extended by an act of the Legislature.

19 Section 4. The Department of Revenue may adopt rules
20 for the implementation and administration of this act.

21 Section 5. Section 2 of this act shall become
22 effective immediately following its passage and approval by
23 the Governor, or its otherwise becoming law, and the remainder
24 of this act shall become effective on the first day of the

1 third month following its passage and approval by the
2 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 07-APR-21.

Jeff Woodard
Clerk

Senate	29-APR-21	Amended and Passed
House	29-APR-21	Concurred in Senate Amendment