

1 SB40  
2 208719-5  
3 By Senators Givhan, Orr, Scofield, Livingston, Butler, Allen  
4 and Melson  
5 RFD: Finance and Taxation Education  
6 First Read: 02-FEB-21  
7 PFD: 01/12/2021

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4 ENGROSSED

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7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

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11 To exempt the Alabama School of Fine Arts  
12 Foundation, the Alabama Institute for the Deaf and Blind  
13 Foundation, Inc., Incorporated, the Alabama High School of  
14 Mathematics and Science Foundation, the Alabama Institute for  
15 Deaf and Blind Foundation, Inc., and the Alabama School of  
16 Cyber Technology and Engineering Foundation from the payment  
17 of all state, county, and municipal sales and use taxes.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. Notwithstanding any other provision of  
20 law, beginning January 1, 2021, the Alabama School of Fine  
21 Arts Foundation, Incorporated, the Alabama High School of  
22 Mathematics and Science Foundation, and the Alabama School of  
23 Cyber Technology and Engineering Foundation are exempted from  
24 paying any state, county, and municipal sales and use taxes.

25 Section 2. This act shall become effective  
26 immediately following its passage and approval by the  
27 Governor, or its otherwise becoming law.



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Senate

Read for the first time and referred to the Senate  
committee on Finance and Taxation Education ..... 02-FEB-21

Read for the second time and placed on the calen-  
dar 1 amendment..... 03-FEB-21

Read for the third time and passed as amended .... 04-FEB-21

Yeas 28  
Nays 2

Patrick Harris,  
Secretary.