

1 SB89  
2 206243-2  
3 By Senator Smitherman  
4 RFD: Finance and Taxation Education  
5 First Read: 02-FEB-21  
6 PFD: 01/27/2021

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9 A BILL  
10 TO BE ENTITLED  
11 AN ACT  
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13 To add Section 40-9-26.2 to the Code of Alabama  
14 1975, to provide an exemption to TWG 2021 Birmingham  
15 Foundation from the payment and collection of all state,  
16 county, and municipal sales, use, license, and ad valorem  
17 taxes; and to provide for an expiration of the exemptions  
18 provided by this act.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. Section 40-9-26.2 is added to the Code of  
21 Alabama 1975, to read as follows:

22 §40-9-26.2

23 TWG 2021 Birmingham Foundation, an Alabama nonprofit  
24 corporation, is exempted from paying or collecting any state,  
25 county, and municipal sales, use, and license taxes with  
26 respect to the World Games 2022 event to be conducted by the  
27 TWG 2021 Birmingham Foundation in Alabama, including, without

1 limitation, taxes with respect to the purchase or use of  
2 property by TWG 2021 Birmingham Foundation and the gross  
3 proceeds from the sale or use of property by TWG 2021  
4 Birmingham Foundation or admissions to the World Games 2022  
5 event. All property owned by TWG 2021 Birmingham Foundation  
6 and used for the World Games 2022 event is exempted from all  
7 state, county, and local ad valorem taxes. The exemptions  
8 provided in this act shall expire on December 31 of the year  
9 following the year the World Games 2022 event has concluded.

10 Section 2. This act shall become effective  
11 immediately following its passage and approval by the  
12 Governor, or its otherwise becoming law.