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3 HOUSE WAYS AND MEANS EDUCATION COMMITTEE SUBSTITUTE FOR HB445  
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8 SYNOPSIS: Under existing law, various entities are  
9 exempt from payment of state, county, and municipal  
10 sales and use tax.

11 This bill would exempt the Rosetta James  
12 Foundation from payment of state, county, and  
13 municipal sales and use tax.  
14

15 A BILL  
16 TO BE ENTITLED  
17 AN ACT  
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19 To amend Section 40-23-5, Code of Alabama 1975,  
20 relating to sales and use tax exemptions; to exempt the  
21 Rosetta James Foundation from payment of state, county, and  
22 municipal sales and use taxes.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-23-5, Code of Alabama 1975, is  
25 amended to read as follows:

26 "§40-23-5.

1           "(a) The Diabetes Trust Fund, Inc., and any of its  
2 branches or agencies, heretofore or hereafter organized and  
3 existing in good faith in the State of Alabama for purposes  
4 other than for pecuniary gain and not for individual profit,  
5 are exempted from paying any state, county, or municipal sales  
6 or use taxes.

7           "(b) The Chilton County Rescue Squad is exempted  
8 from paying any sales or use taxes.

9           "(c) The state headquarters only of the American  
10 Legion, the American Veterans of World War II, Korea, and  
11 Vietnam, also known as AMVETS, the Disabled American Veterans,  
12 the Veterans of Foreign Wars, also known as VFW, Alabama  
13 Goodwill Industries, and the Alabama Sight Conservation  
14 Association are exempted from paying any state, county, or  
15 municipal sales or use taxes.

16           "(d) The Grand Chapter of all Orders of the Eastern  
17 Star and the South Alabama State Fair Association Southeastern  
18 Livestock Exposition of the State of Alabama and any of its  
19 agencies, heretofore or hereafter organized and existing in  
20 good faith in the State of Alabama for purposes other than for  
21 pecuniary gain and not for individual profit, are exempted  
22 from paying any state, county, or municipal sales and use  
23 taxes.

24           "(e) The Alabama Goodwill Industries, Inc., of  
25 Birmingham is exempted from paying any state, municipal, or  
26 county sales and use taxes.

1           "(f) The Alabama Federation of Women's Clubs is  
2           exempted from paying any state, county, or municipal sales or  
3           use taxes.

4           "(g) The National Conference of State Legislatures  
5           and the Council of State Governments are exempted from paying  
6           any state, county, or municipal sales or use taxes.

7           "(h) All blind vendors associated with the Business  
8           Enterprise Program of the Department of Rehabilitation  
9           Services are exempted from paying any state, county, or  
10          municipal sales or use taxes.

11          "(i) All vendors who are blind as defined by Section  
12          1-1-3, and who are certified by the Department of  
13          Rehabilitation Services, are exempted from paying any state,  
14          county, or municipal sales or use taxes.

15          "(j) The Elks Club, B.P.O.E., No. 1887, a  
16          corporation, is exempted from paying any state, county, or  
17          municipal sales or use taxes. Provided, however, that the  
18          exemption provided by this subsection shall not extend to any  
19          bar or dining room operation conducted by the Elks Club.

20          "(k) The King's Ranch, Inc., is exempted from paying  
21          any state, county, or municipal sales or use taxes.

22          "(l) The Eye Foundation, Inc., and any of its  
23          branches or agencies, heretofore, or hereafter organized and  
24          existing in good faith in the State of Alabama for purposes  
25          other than for pecuniary gain and not for individual profit,  
26          are exempted from paying any state, county, or municipal sales  
27          or use taxes.

1           "(m) Any county public hospital association or any  
2 Alabama nonprofit membership corporation if one or more of its  
3 members is a county public hospital association, and any of  
4 its, or their, branches, agencies, lessees, or successors  
5 organized pursuant to Section 10-3A-1 et seq., and which  
6 operates or maintains hospitals for purposes other than for  
7 pecuniary gain and not for individual profit, is exempted from  
8 paying any state, county, or municipal sales and use tax of  
9 any nature whatsoever. Any of the taxes which were or may be  
10 assessed or collected subsequent to December 31, 1993, against  
11 any Alabama nonprofit membership corporation or any lessee of  
12 any county public hospital association organized as herein  
13 stated, pursuant to a lease in writing, will be remitted to  
14 the entity which paid them; and no action or proceeding  
15 against the association or nonprofit corporation may be  
16 instituted after the date by the State of Alabama or any  
17 county or municipality thereof or any agent or person acting  
18 on behalf thereof for the collection or enforcement of any  
19 sales or use tax of any nature whatsoever.

20           "(n) There is exempted from all state, county, and  
21 municipal sales taxes the sale of food pursuant to the food  
22 distribution program conducted by Christian Service Mission,  
23 Inc., an Alabama not-for-profit corporation, in cooperation  
24 with World Share, Inc., to enable needy persons to purchase  
25 food at substantially discounted prices and in consideration  
26 of the performance of charitable or community work by such  
27 persons.

1           "(o) Rescue service organizations operating within  
2 the State of Alabama which are exempt from federal income  
3 taxes under the Internal Revenue Code of 1986, § 501(c)(3) and  
4 which are members of the Alabama Rescue Services Association,  
5 Incorporated, are exempted from any state, county, and  
6 municipal sales and use taxes.

7           "(p) Alabama Goodwill Industries, Inc., Goodwill  
8 Industries of Mobile Area, Inc., and Goodwill Industries of  
9 Central Alabama, Inc., are exempted from paying any state,  
10 county, and municipal sales or use taxes.

11           "(q) The gross receipts from the sale of admissions  
12 to a sporting event conducted by the Senior Professional  
13 Golfers Association are exempted from any state, county, and  
14 municipal sales taxes.

15           "(r) Volunteer, non-profit rescue units operating  
16 within the state which do not meet the criteria in subsection  
17 (o) but are licensed by the State Board of Health are exempt  
18 from any state, county, and municipal sales and use taxes.

19           "(s) (1) The Birmingham Zoo, Inc., is exempt from  
20 paying any state, county, and municipal sales and use taxes  
21 associated with any and all capital expenditures but shall  
22 continue to collect and remit all other taxes to the  
23 appropriate taxing authorities.

24           "(2) The exemption provided pursuant to subdivision  
25 (1) shall be available until September 30, 2022.

26           "(3) The Birmingham Zoo, Inc., shall report annually  
27 to the Department of Revenue on the sales for which the

1 exemption is granted. The Department of Revenue shall  
2 prescribe the format of such annual report.

3 "(t) (1) The Zoo Foundation, Inc., operating as the  
4 Alabama Gulf Coast Zoo, or any successor entity, is exempt  
5 from paying any state, county, and municipal sales and use  
6 taxes associated with any and all capital expenditures;  
7 provided, however, that any exemption of county sales and use  
8 taxes must first be authorized by resolution of the county  
9 commission. The Zoo Foundation, Inc., shall continue to  
10 collect and remit all other taxes to the appropriate taxing  
11 authorities.

12 "(2) The exemption provided pursuant to subdivision  
13 (1) shall be available until September 30, 2022.

14 "(3) The Zoo Foundation, Inc., shall report annually  
15 to the Department of Revenue on the sales for which the  
16 exemption is granted. The Department of Revenue shall  
17 prescribe the format of the annual report.

18 "(u) The Josh Willingham Foundation is exempted from  
19 paying any state, county, and municipal sales and use taxes.

20 "(v) The Alabama Wildlife Center is exempt from  
21 paying any state, county, and municipal sales and use taxes  
22 until September 30, 2024.

23 "(w) The Rosetta James Foundation is exempt from  
24 paying any state, county, and municipal sales and use taxes."

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

