

1 HB223
2 215853-1
3 By Representatives Drake, Carns, Wingo, Standridge, Hill and
4 Wood (R)
5 RFD: Ways and Means Education
6 First Read: 02-FEB-22

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8 SYNOPSIS: Under existing law, the state imposes sales
9 and use taxes upon certain persons, firms, or
10 corporations. The amount of the taxes ranges from
11 one and one-half to four percent of the gross
12 proceeds of the sale or consumption of various
13 types of tangible personal property. The state also
14 imposes a sales tax on the operation of places of
15 amusement or entertainment. Counties and
16 municipalities impose various additional sales and
17 use taxes. Certain entities are exempted from
18 state, county, or local sales and use taxes.

19 This bill would exempt Touch of Faith Family
20 Services from any state, county, and municipal
21 sales and use taxes.

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23 A BILL
24 TO BE ENTITLED
25 AN ACT
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1 Relating to taxation; to exempt Touch of Faith
2 Family Services from the payment of all state, county, and
3 municipal sales and use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. (a) Touch of Faith Family Services is
6 exempted from paying any state, county, and municipal sales
7 and use taxes.

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

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