

1 HB417
2 183007-1
3 By Representatives Faulkner, Fridy, Scott, Wadsworth, Givan,
4 Coleman, Gaston, Martin, Carns, Drake, Alexander, Jackson,
5 Knight and McClammy
6 RFD: Ways and Means Education
7 First Read: 15-MAR-17

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

This bill would exempt certain incorporated Junior Leagues of this state from any state, county, and municipal sales and use taxes.

A BILL
TO BE ENTITLED
AN ACT

1 To exempt certain incorporated Junior Leagues of
2 this state 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. The following organized and incorporated
6 Junior Leagues in this state, namely, the Junior League of
7 Anniston-Calhoun, Inc.; the Junior League of Birmingham, Inc.;
8 the Junior League of Huntsville, Inc.; the Junior League of
9 Lee County, Inc.; the Junior League of Mobile, Inc.; the
10 Junior League of Montgomery, Inc.; the Junior League of Morgan
11 County, Inc.; the Junior League of the Shoals, Inc.; and the
12 Junior League of Tuscaloosa, Inc., are exempt from paying or
13 collecting any state, county, and municipal sales and use
14 taxes.

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