

1 HB451
2 107014-1
3 By Representatives Galliher, Ward and Hill
4 RFD: Education Appropriations
5 First Read: 26-JAN-10

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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 all churches from any
20 state, county, and municipal sales and use taxes.

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22 A BILL
23 TO BE ENTITLED
24 AN ACT

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26 To exempt all churches from the payment of all
27 state, county, and municipal sales and use taxes.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. All churches are exempted from paying or
3 collecting any state, county, and municipal sales and use
4 taxes. For purposes of this act, the term "church" is defined
5 in accordance with and as recognized by Internal Revenue
6 Service guidelines and regulations.

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