

1 HB70  
2 155955-1  
3 By Representative Baughn  
4 RFD: Ways and Means Education  
5 First Read: 14-JAN-14  
6 PFD: 12/18/2013

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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 the Alabama Constable  
20 Association and each local constable association  
21 from any state, county, and municipal sales and use  
22 taxes.

23  
24 A BILL  
25 TO BE ENTITLED  
26 AN ACT  
27

1                   To exempt the Alabama Constable Association and each  
2 local constable association from the payment of all state,  
3 county, and municipal sales and use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5                   Section 1. The Alabama Constable Association and  
6 each local constable association is exempted from paying or  
7 collecting any state, county, and municipal sales and use  
8 taxes.

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