

1 SB109
2 126481-1
3 By Senator Orr
4 RFD: Finance and Taxation General Fund
5 First Read: 01-MAR-11

2
3
4
5
6
7
8 SYNOPSIS: This bill would allow a county or a
9 municipality to exempt the local sales tax on food.

10
11 A BILL
12 TO BE ENTITLED
13 AN ACT
14

15 To allow a county or a municipality to exempt the
16 local sales tax on food.

17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

18 Section 1. A county commission or a municipal
19 governing body may elect, by resolution or ordinance,
20 respectively, to exempt the local sales tax, or a percentage
21 thereof, on food as that term is defined for purposes of WIC
22 in the Federal Special Supplemental Nutrition Program for
23 Women, Infants, and Children, 42 U.S.C. § 1771, et seq. or, in
24 the alternative, as defined by the respective county
25 commission or municipal governing body. Provided, however, the
26 resolution or ordinance to exempt the local sales tax on food
27 shall be approved by a majority of affirmative votes of the

1 membership of the county commission or municipal governing
2 body at a regularly scheduled meeting.

3 Section 2. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.