

1 SB310  
2 166430-2  
3 By Senators Smitherman and Waggoner  
4 RFD: Finance and Taxation Education  
5 First Read: 31-MAR-15

1 SB310

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4 ENGROSSED

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7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

10  
11 Relating to state, county, and municipal sales and  
12 use taxes; to amend Section 40-23-5 of the Code of Alabama  
13 1975, to provide that the Birmingham Zoo, Inc., would be  
14 exempt from payment of state, county, and municipal sales and  
15 use taxes.

16 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

17 Section 1. Section 40-23-5 of the Code of Alabama  
18 1975, is amended to read as follows:

19 "§40-23-5.

20 "(a) The Diabetes Trust Fund, Inc., and any of its  
21 branches or agencies, heretofore or hereafter organized and  
22 existing in good faith in the State of Alabama for purposes  
23 other than for pecuniary gain and not for individual profit,  
24 are hereby exempted from paying any state, county or municipal  
25 sales or use taxes.

26 "(b) The Chilton County Rescue Squad is hereby  
27 exempted from paying any sales or use taxes.

1           "(c) The state headquarters only of the American  
2 Legion, the American Veterans of World War II, Korea and  
3 Vietnam, also known as AMVETS, the Disabled American Veterans,  
4 the Veterans of Foreign Wars, also known as VFW, Alabama  
5 Goodwill Industries and the Alabama Sight Conservation  
6 Association are hereby exempted from paying any state, county  
7 or municipal sales or use taxes.

8           "(d) The Grand Chapter of all Orders of the Eastern  
9 Star and the South Alabama State Fair Association Southeastern  
10 Livestock Exposition of the State of Alabama and any of its  
11 agencies, heretofore or hereafter organized and existing in  
12 good faith in the State of Alabama for purposes other than for  
13 pecuniary gain and not for individual profit, are hereby  
14 exempted from paying any state, county or municipal sales and  
15 use taxes.

16           "(e) The Alabama Goodwill Industries, Inc., of  
17 Birmingham is hereby exempted from paying any state,  
18 municipal, or county sales and use taxes.

19           "(f) The Alabama Federation of Women's Clubs is  
20 hereby exempted from paying any state, county or municipal  
21 sales or use taxes.

22           "(g) The National Conference of State Legislatures  
23 and the Council of State Governments are hereby exempted from  
24 paying any state, county or municipal sales or use taxes.

25           "(h) All blind vendors associated with the Business  
26 Enterprise Program of the Department of Rehabilitation

1 Services are hereby exempted from paying any state, county or  
2 municipal sales or use taxes.

3 "(i) All vendors who are blind as defined by Section  
4 1-1-3, and who are certified by the Department of  
5 Rehabilitation Services, are hereby exempted from paying any  
6 state, county or municipal sales or use taxes.

7 "(j) The Elks Club, B.P.O.E., No. 1887, a  
8 corporation, is hereby exempted from paying any state, county  
9 or municipal sales or use taxes. Provided, however, that the  
10 exemption provided by this subsection shall not extend to any  
11 bar or dining room operation conducted by said Elks Club.

12 "(k) The King's Ranch, Inc., is hereby exempted from  
13 paying any state, county or municipal sales or use taxes.

14 "(l) The Eye Foundation, Inc., and any of its  
15 branches or agencies, heretofore, or hereafter organized and  
16 existing in good faith in the State of Alabama for purposes  
17 other than for pecuniary gain and not for individual profit,  
18 are hereby exempted from paying any state, county, or  
19 municipal sales or use taxes.

20 "(m) Any county public hospital association or any  
21 Alabama nonprofit membership corporation if one or more of its  
22 members is a county public hospital association, and any of  
23 its, or their, branches, agencies, lessees or successors  
24 organized pursuant to Section 10-3A-1 et seq., and which  
25 operates or maintains hospitals for purposes other than for  
26 pecuniary gain and not for individual profit, is hereby  
27 exempted from paying any state, county, or municipal sales and

1 use tax of any nature whatsoever. Any of the taxes which were  
2 or may be assessed or collected subsequent to December 31,  
3 1993, against any Alabama nonprofit membership corporation or  
4 any lessee of any county public hospital association organized  
5 as herein stated, pursuant to a lease in writing, will be  
6 remitted to the entity which paid them; and no action or  
7 proceeding against the association or nonprofit corporation  
8 may be instituted after the date by the State of Alabama or  
9 any county or municipality thereof or any agent or person  
10 acting on behalf thereof for the collection or enforcement of  
11 any sales or use tax of any nature whatsoever.

12 "(n) There is hereby exempted from all state, county  
13 and municipal sales taxes the sale of food pursuant to the  
14 food distribution program conducted by Christian Service  
15 Mission, Inc., an Alabama not-for-profit corporation, in  
16 cooperation with World Share, Inc., to enable needy persons to  
17 purchase food at substantially discounted prices and in  
18 consideration of the performance of charitable or community  
19 work by such persons.

20 "(o) Rescue service organizations operating within  
21 the State of Alabama which are exempt from federal income  
22 taxes under the Internal Revenue Code of 1986, §501(c)(3) and  
23 which are members of the Alabama Rescue Services Association,  
24 Incorporated, are hereby exempted from any state, county and  
25 municipal sales and use taxes.

26 "(p) Alabama Goodwill Industries, Inc., Goodwill  
27 Industries of Mobile Area, Inc., and Goodwill Industries of

1 Central Alabama, Inc., are exempted from paying any state,  
2 county, and municipal sales or use taxes.

3 "(q) The gross receipts from the sale of admissions  
4 to a sporting event conducted by the Senior Professional  
5 Golfers Association are exempted from any state, county, and  
6 municipal sales taxes.

7 "(r) Volunteer, non-profit rescue units operating  
8 within the state which do not meet the criteria in subsection  
9 (o) but are licensed by the State Board of Health are exempt  
10 from any state, county, and municipal sales and use taxes.

11 "(s) The Birmingham Zoo, Inc., is exempt from paying  
12 any state, county, and municipal sales and use taxes other  
13 than the admission taxes levied under Section 40-23-2(2) which  
14 it shall continue to collect and remit to the appropriate  
15 taxing authorities."

16 Section 2. The exemption provided pursuant to  
17 subsection(s) of Section 40-23-5 shall no longer be available  
18 four years after the effective date of this bill.

19 Section 3. The Birmingham Zoo, Inc. shall report  
20 annually to the Department of Revenue on the sales for which  
21 the exemption is granted. The Department of Revenue shall  
22 prescribe the format of such annual report.

23 Section 4. This act shall become effective on the  
24 first day of the third month following its passage and  
25 approval by the Governor, or its otherwise becoming law.

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Senate

Read for the first time and referred to the Senate committee on Finance and Taxation Education .....	31-MAR-15
Read for the second time and placed on the calen- dar.....	16-APR-15
Read for the third time and passed as amended ....	30-APR-15

Yeas 24  
Nays 7

Patrick Harris  
Secretary