

1 SB39
2 155556-1
3 By Senators Whatley and Brewbaker
4 RFD: Finance and Taxation Education
5 First Read: 14-JAN-14
6 PFD: 11/13/2013

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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 private schools from
20 any state, county, and municipal sales and use
21 taxes on the purchase of tangible personal
22 property.
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24 A BILL
25 TO BE ENTITLED
26 AN ACT

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2 To exempt private schools from payment of all state,
3 county, and municipal sales and use taxes on the purchase of
4 tangible personal property

5 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

6 Section 1. (a) For the purposes of this section, the
7 following terms shall have the following meanings:

8 (1) PRIVATE SCHOOLS. Any private school located
9 within this state which offers conventional and traditional
10 courses of study as offered by the public schools within this
11 state except the term shall not include nurseries, day care
12 centers, or home schools.

13 (2) TANGIBLE PERSONAL PROPERTY. As defined in
14 subdivision (8) of Section 40-12-220, Code of Alabama 1975.

15 (b) Private schools are exempted from paying or
16 collecting any state, county, and municipal sales and use
17 taxes on the purchase of tangible personal property.

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