



**House Ways and Means Education Reported Substitute  
for HB47**

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A BILL  
TO BE ENACTED  
AN ACT

Relating to sales and use taxes; to amend Section 40-23-5, Code of Alabama 1975, to exempt the Alabama State Missionary Baptist Convention, Incorporated, and each local Baptist association that is a member in good standing of the convention from payment of sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-5, Code of Alabama 1975, as amended by Act 2023-309, is amended to read as follows:

"§40-23-5

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

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

(c) The state headquarters only of the American Legion, the American Veterans of World War II, Korea, and Vietnam, also known as AMVETS, the Disabled American Veterans, the Veterans of Foreign Wars, also known as VFW, Alabama Goodwill Industries, and the Alabama Sight Conservation Association are exempted from paying any state, county, or municipal sales or



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29 use taxes.

30 (d) The Grand Chapter of all Orders of the Eastern Star  
31 and the South Alabama State Fair Association Southeastern  
32 Livestock Exposition of the State of Alabama and any of its  
33 agencies, heretofore or hereafter organized and existing in  
34 good faith in the State of Alabama for purposes other than for  
35 pecuniary gain and not for individual profit, are exempted  
36 from paying any state, county, or municipal sales and use  
37 taxes.

38 (e) The Alabama Goodwill Industries, Inc., of  
39 Birmingham is exempted from paying any state, municipal, or  
40 county sales and use taxes.

41 (f) The Alabama Federation of Women's Clubs is exempted  
42 from paying any state, county, or municipal sales or use  
43 taxes.

44 (g) The National Conference of State Legislatures and  
45 the Council of State Governments are exempted from paying any  
46 state, county, or municipal sales or use taxes.

47 (h) All blind vendors associated with the Business  
48 Enterprise Program of the Department of Rehabilitation  
49 Services are exempted from paying any state, county, or  
50 municipal sales or use taxes.

51 (i) All vendors who are blind as defined by Section  
52 1-1-3, and who are certified by the Department of  
53 Rehabilitation Services, are exempted from paying any state,  
54 county, or municipal sales or use taxes.

55 (j) The Elks Club, B.P.O.E., No. 1887, a corporation,  
56 is exempted from paying any state, county, or municipal sales



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57 or use taxes. Provided, however, that the exemption provided  
58 by this subsection shall not extend to any bar or dining room  
59 operation conducted by the Elks Club.

60 (k) The King's Ranch, Inc., is exempted from paying any  
61 state, county, or municipal sales or use taxes.

62 (l) The Eye Foundation, Inc., and any of its branches  
63 or agencies, heretofore, or hereafter organized and existing  
64 in good faith in the State of Alabama for purposes other than  
65 for pecuniary gain and not for individual profit, are exempted  
66 from paying any state, county, or municipal sales or use  
67 taxes.

68 (m) Any county public hospital association or any  
69 Alabama nonprofit membership corporation if one or more of its  
70 members is a county public hospital association, and any of  
71 its, or their, branches, agencies, lessees, or successors  
72 organized pursuant to Section 10-3A-1 et seq., and which  
73 operates or maintains hospitals for purposes other than for  
74 pecuniary gain and not for individual profit, is exempted from  
75 paying any state, county, or municipal sales and use tax of  
76 any nature whatsoever. Any of the taxes which were or may be  
77 assessed or collected subsequent to December 31, 1993, against  
78 any Alabama nonprofit membership corporation or any lessee of  
79 any county public hospital association organized as herein  
80 stated, pursuant to a lease in writing, will be remitted to  
81 the entity which paid them; and no action or proceeding  
82 against the association or nonprofit corporation may be  
83 instituted after the date by the State of Alabama or any  
84 county or municipality thereof or any agent or person acting



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85 on behalf thereof for the collection or enforcement of any  
86 sales or use tax of any nature whatsoever.

87 (n) There is exempted from all state, county, and  
88 municipal sales taxes the sale of food pursuant to the food  
89 distribution program conducted by Christian Service Mission,  
90 Inc., an Alabama not-for-profit corporation, in cooperation  
91 with World Share, Inc., to enable needy persons to purchase  
92 food at substantially discounted prices and in consideration  
93 of the performance of charitable or community work by such  
94 persons.

95 (o) Rescue service organizations operating within the  
96 State of Alabama which are exempt from federal income taxes  
97 under the Internal Revenue Code of 1986, § 501(c)(3) and which  
98 are members of the Alabama Rescue Services Association,  
99 Incorporated, are exempted from any state, county, and  
100 municipal sales and use taxes.

101 (p) Alabama Goodwill Industries, Inc., Goodwill  
102 Industries of Mobile Area, Inc., and Goodwill Industries of  
103 Central Alabama, Inc., are exempted from paying any state,  
104 county, and municipal sales or use taxes.

105 (q) The gross receipts from the sale of admissions to a  
106 sporting event conducted by the Senior Professional Golfers  
107 Association are exempted from any state, county, and municipal  
108 sales taxes.

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



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113           (s) (1) The Birmingham Zoo, Inc., is exempt from paying  
114 any state, county, and municipal sales and use taxes  
115 associated with any and all capital expenditures but shall  
116 continue to collect and remit all other taxes to the  
117 appropriate taxing authorities.

118           (2) The exemption provided pursuant to subdivision (1)  
119 shall be available until September 30, 2027.

120           (3) The Birmingham Zoo, Inc., shall report annually to  
121 the Department of Revenue on the sales for which the exemption  
122 is granted. The Department of Revenue shall prescribe the  
123 format of such annual report.

124           (t) (1) The Zoo Foundation, Inc., operating as the  
125 Alabama Gulf Coast Zoo, or any successor entity, is exempt  
126 from paying any state, county, and municipal sales and use  
127 taxes associated with any and all capital expenditures;  
128 provided, however, that any exemption of county sales and use  
129 taxes must first be authorized by resolution of the county  
130 commission. The Zoo Foundation, Inc., shall continue to  
131 collect and remit all other taxes to the appropriate taxing  
132 authorities.

133           (2) The exemption provided pursuant to subdivision (1)  
134 shall be available until September 30, 2022.

135           (3) The Zoo Foundation, Inc., shall report annually to  
136 the Department of Revenue on the sales for which the exemption  
137 is granted. The Department of Revenue shall prescribe the  
138 format of the annual report.

139           (u) The Josh Willingham Foundation is exempted from  
140 paying any state, county, and municipal sales and use taxes.



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141 (v) The Alabama Wildlife Center is exempt from paying  
142 any state, county, and municipal sales and use taxes until  
143 September 30, 2024.

144 (w) (1) The Alabama State Missionary Baptist Convention,  
145 Incorporated, and each local Baptist association that is a  
146 member in good standing of the convention, is exempted from  
147 paying any state, county, and municipal sales and use taxes,  
148 subject to the provisions of (3).

149 (2) The Alabama State Missionary Baptist Convention,  
150 Incorporated, shall submit a list of each local Baptist  
151 association that is in good standing with the convention to  
152 the Department of Revenue as provided by rule of the  
153 department.

154 (3) The exemption provided by this subsection shall not  
155 apply to county or municipal sales or use taxes unless  
156 approved by resolution or ordinance adopted by the local  
157 governing body."

158 Section 2. This act shall become effective on October  
159 1, 2024.