

1 SB450
2 104116-3
3 By Senators Orr, Beason, Pittman, Dixon, Erwin, Butler,
4 Denton, Smitherman, Singleton, Poole, Benefield, Figures,
5 Holley, Mitchell, Waggoner, and Brooks
6 RFD: Governmental Affairs
7 First Read: 03-MAR-09

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8 SYNOPSIS: This bill would allow a county or a
9 municipality to exempt the local sales tax on food.

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11 A BILL
12 TO BE ENTITLED
13 AN ACT

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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 food stamp
22 purposes in the Federal Food Stamp Act, 7 U.S.C. §2011, et
23 seq. or, in the alternative, as defined by the respective
24 county commission or municipal governing body. Provided,
25 however, the resolution or ordinance to exempt the local sales
26 tax on food is approved by a majority of affirmative votes of

1 the 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.