

1 SB286
2 96673-1
3 By Senator Bedford
4 RFD: Finance and Taxation Education
5 First Read: 07-FEB-08

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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 the purchaser of
20 textbooks used in colleges and universities from
21 the payment of any state, county, and municipal
22 sales and use taxes.

23
24 A BILL
25 TO BE ENTITLED
26 AN ACT
27

1 To exempt the purchaser of textbooks used in
2 colleges and universities from the payment of all state,
3 county, and municipal sales and use taxes.

4 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

5 Section 1. The purchaser of textbooks used in
6 colleges and universities is exempt from paying any state,
7 county, and municipal sales and use taxes. The sale and use
8 tax exemption pursuant to this section shall be applicable to
9 textbooks for use in all colleges and universities, either
10 public or private, upon providing a course syllabus or form
11 which identifies required or recommended course materials as
12 well as the confirmation of the purchaser's status as a
13 student enrolled in the respective eligible college or
14 university.

15 Section 2. This act shall become effective
16 immediately upon its passage and approval by the Governor, or
17 its otherwise becoming law.