

#### 40-9-12. Certain nonprofit organizations

(a) The National Foundation's Alabama Field Offices, all Young Men's Hebrew Associations (Y.M.H.A.) also known as Jewish Community Centers (J.C.C.), and all real and personal property of all Young Men's Hebrew Associations (Y.M.H.A.) also known as Jewish Community Centers (J.C.C.), the Seamen's Home of Mobile, incorporated under Act No. 145, Acts of Alabama 1844-45, the Girl Scouts of America and the Boy Scouts of America, and any council, troop or other subdivision thereof now existing or hereafter created and all real and personal property of the Girl Scouts of America and the Boy Scouts of America, and any council, troop or other subdivision thereof now existing or hereafter created, the Catholic Maritime Club of Mobile, Inc., the Knights of Pythias Lodges, the Salvation Army, Inc., the Elks Memorial Center, and all real and personal property of the Salvation Army, Inc., and the Elks Memorial Center, all community chests and united appeal funds, and all charitable, civic and eleemosynary organizations and institutions for whom they solicit funds, and the real and personal property of all community chests and united appeal funds, and of all charitable, civic and eleemosynary institutions for whom they solicit funds, and the Alabama Masonic Home, the American Cancer Society, Ala-Division, Inc., and all real and personal property of American Cancer Society, Alabama Division, Inc., the New Hope Industries of Dothan, and all real and personal property of the New Hope Industries of Dothan, the Helping Hand Club of Anniston, and all real and personal property of the Helping Hand Club of Anniston, Childhaven, Inc., and all real and personal property of Childhaven, Inc., Presbyterian Home for Children and all real and personal property of Presbyterian Home for Children, Freewill Baptist Children's Home and all real and personal property of Freewill Baptist Children's Home, Methodist Homes for the Aging and all real and personal property of Methodist Homes for the Aging, and United Methodist Children's Home and all real and personal property of United Methodist Children's Home, Birmingham Building Trades Towers of Birmingham, Alabama, a nonprofit corporation, the Holy Comforter House, Inc., of Gadsden, Alabama, a nonprofit corporation, the University of Alabama Huntsville Foundation and all real and personal property of the University of Alabama Huntsville Foundation, the Birmingham Football Foundation, Inc., a nonprofit corporation, and all real and personal property of the Birmingham Football Foundation, Inc., and of any branch or department of any of same heretofore or hereafter organized and existing in good faith in the State of Alabama, for other than pecuniary gain and not for individual profit, when such real or personal property shall be used by such associations or nonprofit corporations, their branches or departments in and about the conducting, maintaining, operating and carrying out of the program, work, principles, objectives, and policies of such associations or nonprofit corporations, their branches or departments, in any city or county of the State of Alabama, are exempt from the payment of any and all state, county, and municipal taxes, licenses, fees, and charges of any nature whatsoever, including any privilege or excise tax heretofore or hereafter levied by the State of Alabama or any county or municipality thereof. The receipt, assessment or collection of any fee, admission, service charge, rent, dues, or any other item or charge by any such association or nonprofit corporation, its branches or departments from any person, firm, or corporation for any

services rendered by any such association or nonprofit corporation, its branches or departments or for the use or occupancy of any real or personal property of any such association or nonprofit corporation, its branches or departments in or about the conducting, maintaining, operating, and carrying out of the program, work, principles, objectives, and policies of any such association or nonprofit corporation, its branches, or departments shall not be held or construed by any court, agency, officer, or commission of the State of Alabama, or any county or municipality thereof, to constitute pecuniary gain or individual profit by any such association or nonprofit corporation, its branches or departments, or the doing of business in such a manner as to prejudice or defeat, in any manner, the right and privilege of any such association or nonprofit corporation, its branches or departments to claim or rely upon or receive the exemption of such association or nonprofit corporation, its branches or departments and of all real and personal property thereof from taxation, as herein provided.

(b) With respect to gasoline, tobacco, playing card tax or any other tax required by law to be prepaid by the retailer, the associations, nonprofit corporations, or organizations exempt under this section shall pay the appropriate tax at the time purchases are made, and the amount of such tax shall be refunded to such associations, nonprofit corporations, or organizations by the Department of Revenue pursuant to the procedures for refunds provided in Chapter 2A of this title.

History: Acts 1984, No. 84-664; Acts 1992, No. 92-186.