

40-9-13. Charitable organizations, fire departments

(a) All volunteer fire departments in this state, and all real and personal property of all volunteer fire departments in this state, the Alabama Society of the Daughters of the American Revolution, and all real and personal property of the Alabama Society of the Daughters of the American Revolution, the Annual Shrine Circus as well as all other charitable Shrine amusement and fund raising events, and all real and personal property of the Annual Shrine Circus, the Episcopal Foundation of Jefferson County, and all real and personal property of the Episcopal Foundation of Jefferson County, the Alabama Heart Association and all real and personal property of the Alabama Heart Association, and the Presbyterian Apartments, Incorporated, and all real and personal property of the Presbyterian Apartments, Incorporated, when such real and personal property shall be used as provided in Section 40-9-12<S>, 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.

(b) All volunteer fire departments in this state, the Alabama Society of the Daughters of the American Revolution, the Annual Shrine Circus as well as all other charitable Shrine amusement and fund raising events, the Episcopal Foundation of Jefferson County, the Alabama Heart Association and the Presbyterian Apartments, Incorporated, shall be subject to all the provisions of Section 40-9-12<S>, as are all other organizations named therein.

History: Acts 1984, 1st Ex. Sess., No. 84-739.