

40-9-9. YMCA property.

All Young Men's Christian Associations and all real and personal property of all Young Men's Christian Associations, and of any branch or department 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, 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, 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, its branches or departments from any person, firm or corporation for any service rendered by any such association, its branches or departments, or for the use or occupancy of any real or personal property of any such association, 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, 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, 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, its branches or departments to claim or rely upon or receive the exemption of such association, its branches or departments and of all real and personal property thereof from taxation, as herein provided.