

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-6-3-.07.05

Rule Title: Charitable Organizations and Institutions

 New X Amend Repeal Adopt by Reference

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. **NEED/EXPECTED BENEFIT OF RULE:** The proposed amendment would update the list of organizations that are exempt from payment of all sales and use taxes by special acts of the Legislature by adding to the list those entities for which exemption was passed since the rule was last amended, to change the names of the entities on the list that have changed their legal names, and to identify those entities on the list that have been legally dissolved.

2. **COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:**

It utilizes the Department's existing manuals and mailing or e-mail distribution lists to disseminate the information.

3. **EFFECT OF THIS RULE ON COMPETITION:** N/A

4. **EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:** N/A

5. **EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:** N/A

6. **SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:**

The Department has the revenue for implementing and enforcing this rule.

7. **THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:**

8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON: N/A
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
N/A
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED: N/A
11. OTHER COMMENTS: N/A

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-6-3-.07.05 Charitable Organizations and Institutions

INTENDED ACTION: Amend the above rule

SUBSTANCE OF PROPOSED ACTION: The purpose of the proposed action is to update the list of organizations exempt from payment of all sales and use taxes by special acts of the Legislature by adding to the list those entities for which exemption was passed since the rule was last amended, to change the names of the entities on the list that have changed their legal name and to identify those entities on the list that have been legally dissolved.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m.** on **Wednesday, June 8, 2011, in the Office of the Legal Division, Room 3114**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

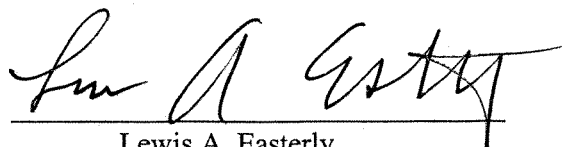
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, June 8, 2011

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Lewis A. Easterly
Alabama Department of Revenue

810-6-3-.07.05 Charitable Organizations and Institutions.

Charitable and nonprofit organizations and institutions have no special exemption from the sales and use taxes. Further, they are required to comply with all the provisions of these laws, relating to the filing of returns, making payments of taxes required to be collected, etc. with the exception of those listed below which are exempt from payment of all sales and use taxes by special acts of the Legislature.

<u>ACT NO.</u>	<u>ORGANIZATION</u>	<u>EFFECTIVE DATE</u>
<u>94-363</u>	<u>AIDS Action Council of Huntsville</u>	<u>April 12, 1994</u>
<u>94-363</u>	<u>AIDS Alabama, Inc. (formerly AIDS Task Force of Alabama, Inc.)</u>	<u>April 12, 1994</u>
<u>79-663</u>	<u>Alabama Aviation Hall of Fame Board</u>	<u>July 30, 1979</u>
<u>123</u>	<u>Alabama Chapter Cystic Fibrosis Research Foundation</u>	<u>October 1, 1965</u>
<u>81-812</u>	<u>Alabama Federation of Women's Clubs</u>	<u>May 27, 1981</u>
<u>93-484</u>	<u>Alabama Goodwill Industries, Inc.</u>	<u>May 13, 1993</u>
<u>81-790</u>	<u>Alabama Goodwill Industries, Inc. of Birmingham</u>	<u>May 27, 1981</u>
<u>670</u>	<u>Alabama Goodwill Industries, State Headquarters Only</u>	<u>May 1, 1978</u>
<u>1204</u>	<u>Alabama Heart Association</u>	<u>September 18, 1973</u>
<u>670</u>	<u>Alabama Lions Sight Conservation Association, Inc. (formerly Alabama Sight Conservation Association) State Headquarters Only</u>	<u>May 1, 1978</u>
<u>259</u>	<u>Alabama Masonic Home</u>	<u>September 7, 1964</u>
<u>77</u>	<u>Alabama National Fair and Agricultural Exposition, Inc. (formerly South Alabama State Fair Association)</u>	<u>August 7, 1978</u>
<u>83-408</u>	<u>Alabama Shakespeare Festival Theatre Finance Authority (Corporation dissolved May 19, 2009)</u>	<u>January 27, 1983 to May 19, 2009</u>
<u>1102</u>	<u>Alabama Sheriffs' Youth Ranches (formerly Alabama Sheriffs Boys Ranch)</u>	<u>September 12, 1969</u>
<u>1204</u>	<u>Alabama Society of the Daughters of the American Revolution</u>	<u>September 18, 1973</u>
<u>84-664</u>	<u>Alabama Sports Foundation (formerly Birmingham Football Foundation)</u>	<u>May 31, 1984</u>
<u>2080</u>	<u>Alabama University of, Huntsville Foundation</u>	<u>October 1, 1971</u>
<u>95-724</u>	<u>American Bowling Congress or any predecessor organization or entity (exemption limited to state, county, and municipal sales or use taxes applicable to its entry fees)</u>	<u>October 1, 1995</u>
<u>761</u>	<u>American Cancer Society - Alabama Division</u>	<u>September 9, 1967</u>
<u>670</u>	<u>American Legion, State Headquarters Only</u>	<u>May 1, 1978</u>
<u>670</u>	<u>American Veterans World War II, Korea, and Vietnam, State Headquarters Only</u>	<u>May 1, 1978</u>
<u>97-868</u>	<u>American Youth Soccer Organization, Region 498 (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>
<u>97-709</u>	<u>Anniston Fellowship House, Inc.</u>	<u>August 1, 1997</u>
<u>1591</u>	<u>Baptist, Freewill, Children's Home</u>	<u>September 20, 1970</u>
<u>2006-556</u>	<u>Barber Vintage Motorsports Museum (exemption limited to state, county, and municipal sales and use taxes with respect to tangible personal property purchased solely for display as a museum exhibit primarily within the confines of the museum property)</u>	<u>July 1, 2006</u>
<u>2006-389</u>	<u>BayFest, Incorporated (exemption is limited to municipal sales and use taxes and gross receipts taxes in Class 2 municipalities. A Class 2 municipality is a city with a population of not less than 175,000 and not more than 299,999 inhabitants.)</u>	<u>October 1, 1999</u>
<u>2006-250</u>	<u>Big Oak Ranch, Incorporated, Administrative Office in Springville, Alabama</u>	<u>June 1, 2006</u>
<u>94-363</u>	<u>Birmingham AIDS Outreach, Inc.</u>	<u>April 12, 1994</u>

<u>1944</u>	<u>Birmingham Building Trades Tower</u>	<u>September 20, 1971</u>
<u>96-745</u>	<u>Birmingham Civil Rights Institute, Inc.</u>	<u>July 1, 1996</u>
<u>261</u>	<u>Boy Scouts of America</u>	<u>September 7, 1966</u>
<u>97-420</u>	<u>Bridge, Incorporated, The</u>	<u>August 1, 1997</u>
<u>47</u>	<u>Catholic Maritime Club of Mobile, Inc.</u>	<u>October 1, 1961</u>
<u>2004-507</u>	<u>Centre for the Living Arts, Inc., The (exemption limited to municipal sales and use taxes in Class 2 municipalities. A Class 2 municipality is a city with a population of not less than 175,000 and not more than 299,999 inhabitants.)</u>	<u>May 17, 2004</u>
<u>1591</u>	<u>Childhaven, Inc.</u>	<u>September 20, 1971</u>
<u>149</u>	<u>Chilton County Rescue Squad</u>	<u>September 21, 1975</u>
<u>2006-615</u>	<u>Christian Service Centers of Covington Baptist Association, Incorporated</u>	<u>July 1, 2006</u>
<u>89-829</u>	<u>Christian Service Mission, Inc. (exemption limited to sales of food pursuant to the food distribution program conducted by Christian Service Mission, Inc., in cooperation with World Share, Inc.)</u>	<u>May 17, 1989</u>
<u>95-376</u>	<u>Citizenship Trust</u>	<u>July 24, 1995</u>
<u>261</u>	<u>Community Chest, All and United Appeal Funds and all charitable, civic, and eleemosynary organizations and institutions for whom they solicit funds</u>	<u>September 7, 1966</u>
<u>2001-961</u>	<u>Community Fire Development, Incorporated (exemption is limited to county and municipal sales and use taxes in Jefferson County)</u>	<u>December 1, 2001</u>
<u>97-421</u>	<u>Councils; State, Regional, and affiliated Community; created pursuant to Chapter 9A of Title 38 to administer the Individual and Family Support Program for persons with developmental disabilities and their families (exemption is limited to county and municipal sales and use taxes)</u>	<u>August 1, 1997</u>
<u>85-749</u>	<u>County Public Hospital Associations and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes other than pecuniary gain or individual profit</u>	<u>December 31, 1985</u>
<u>94-596</u>	<u>County Public Hospital Associations, or any Alabama nonprofit membership corporation if one or more of its members is a county public hospital association, and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes other than pecuniary gain and not for individual profit</u>	<u>December 31, 1993</u>
<u>96-344</u>	<u>Crenshaw Baptist Hospital (exemption is limited to county and municipal sales or use taxes in Crenshaw County)</u>	<u>June 1, 1996</u>
<u>154</u>	<u>Diabetes Trust Fund, Inc. (Corporation dissolved April 22, 2009.)</u>	<u>September 1, 1974 to April 22, 2009</u>
<u>670</u>	<u>Disabled American Veterans, State Headquarters Only</u>	<u>May 1, 1978</u>
<u>97-709</u>	<u>DoDa Parade</u>	<u>August 1, 1997</u>
<u>2010-749</u>	<u>Eagles' Wings, Incorporated (Principal address is Northport, Alabama, Tuscaloosa County.)</u>	<u>July 1, 2010</u>
<u>77</u>	<u>Eastern Star, Grand Chapter and All Orders</u>	<u>August 7, 1978</u>
<u>1202</u>	<u>Elks Memorial Center</u>	<u>September 17, 1971</u>
<u>1204</u>	<u>Episcopal Foundation of Jefferson County</u>	<u>September 18, 1973</u>
<u>1102</u>	<u>Eufaula Heritage Association</u>	<u>September 12, 1969</u>
<u>88-543</u>	<u>Eye Foundation, Inc., and its branches and agencies</u>	<u>May 5, 1988</u>
<u>1204</u>	<u>Fire Departments, All Volunteer in Alabama</u>	<u>September 18, 1973</u>

<u>96-466</u>	<u>Franklin Memorial Clinic, Inc. (Exemption is limited to municipal gross receipts taxes)</u>	<u>July 1, 1996</u>
<u>94-246</u>	<u>Friends of Magnolia Cemetery, Inc., The (exemption is limited to county and municipal sales or use taxes in Mobile County)</u>	<u>May 1, 1994</u>
<u>84-187</u>	<u>George Lindsey Celebrity Benefit, Inc. (Corporation dissolved March 24, 1989)</u>	<u>April 24, 1984 to March 24, 1989</u>
<u>261</u>	<u>Girl Scouts of America</u>	<u>September 7, 1966</u>
<u>93-484</u>	<u>Goodwill Industries of Central Alabama, Inc.</u>	<u>May 13, 1993</u>
<u>93-484</u>	<u>Goodwill Industries/Easter Seals of the Gulf Coast, Inc. (formerly Goodwill Industries of Mobile Area, Inc.)</u>	<u>May 13, 1993</u>
<u>94-119</u>	<u>Greater Gulf State Fair, Inc. And all persons, firms, or corporations that do business with the Greater Gulf State Fair, Inc. on its fairgrounds in Mobile County during its annual fair (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)</u>	<u>April 1, 1994</u>
<u>95-394</u>	<u>Habitat for Humanity Organizations</u>	<u>September 1, 1995</u>
<u>94-363</u>	<u>Health Services Center, Inc. (formerly AIDS Services Center, Inc.)</u>	<u>April 12, 1994</u>
<u>1250</u>	<u>Helping Hand Club of Anniston</u>	<u>September 13, 1969</u>
<u>1944</u>	<u>Holy Comforter House, Inc. Of Gadsden</u>	<u>September 20, 1971</u>
<u>2005-305 and 2010-219</u>	<u>HudsonAlpha Institute for Biotechnology (formerly Hudson-Alpha Institute for Biotechnology)</u>	<u>August 2, 2005</u>
<u>97-709</u>	<u>Huntsville Emergency Medical Services, Inc.</u>	<u>August 1, 1997</u>
<u>97-868</u>	<u>Huntsville-Madison County Senior Center, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>
<u>97-709</u>	<u>Jacksonville Christian Outreach Center, Inc.</u>	<u>August 1, 1997</u>
<u>94-363</u>	<u>Jefferson County AIDS in Minorities</u>	<u>April 12, 1994</u>
<u>47</u>	<u>Jewish Community Center</u>	<u>October 1, 1961</u>
<u>87-549</u>	<u>King's Home, Inc., (formerly King's Ranch, Inc.)</u>	<u>July 22, 1987</u>
<u>47</u>	<u>Knights of Pythias Lodges</u>	<u>October 1, 1961</u>
<u>123</u>	<u>Lakeshore Foundation (formerly Jefferson Tuberculosis Sanatorium)</u>	<u>October 1, 1965</u>
<u>94-94</u>	<u>L'Arche-Mobile, Inc. (exemption is limited to county and municipal sales or use taxes)</u>	<u>April 1, 1994</u>
<u>94-363</u>	<u>Lee County AIDS Outreach, Inc.</u>	<u>April 12, 1994</u>
<u>97-517</u>	<u>Lee County Cattlemen's Association Rodeo (exemption is limited to county and municipal sales taxes levied upon admission to the rodeo)</u>	<u>August 1, 1997</u>
<u>97-709</u>	<u>Lee County Humane Society</u>	<u>August 1, 1997</u>
<u>97-943</u>	<u>Little Sisters of the Poor</u>	<u>December 1, 1997</u>
<u>97-868</u>	<u>Madison Baseball Association (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>
<u>97-868</u>	<u>Madison Dolphins Swim Team (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>
<u>94-212</u>	<u>Magic Moments, Inc.</u>	<u>May 1, 1994</u>
	<u>March of Dimes (The National Foundation's Field Offices)</u>	<u>Prior 1971</u>
<u>1591</u>	<u>Methodist Homes for the Aging</u>	<u>September 20, 1971</u>
<u>1591</u>	<u>Methodist, United, Children's Home</u>	<u>September 20, 1971</u>
<u>94-218</u>	<u>Mission of Hope Ministries, Inc. (formerly Mission of Hope, Inc.), (exemption is limited to county and municipal sales or use taxes)</u>	<u>May 1, 1994</u>
<u>94-119</u>	<u>Mobile Arts and Sport Association (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)</u>	<u>April 1, 1994</u>

<u>98-126</u>	<u>Mobile Optimist Club, Christmas trees sold from the tree lot of the (exemption applies only in Mobile County and is limited to county and municipal sales and use taxes and gross receipts taxes)</u>	<u>June 1, 1998</u>
<u>2008-243</u>	<u>Mobile Regional Senior Community Center Foundation, Incorporated (exemption is limited to county and municipal sales and use taxes in Mobile County on purchases of goods donated to or used for the direct benefit of the Mobile Regional Senior Community Center or the City of Mobile, except the exemption does not apply to sales and use taxes owed and collected under the Education First Amendment, Amendment No. 706 to the Constitution of Alabama of 1901, as amended.)</u>	<u>April 24, 2008</u>
<u>96-750</u>	<u>Monrovia Parks and Recreation Association (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>July 1, 1996</u>
<u>94-363</u>	<u>Montgomery AIDS Outreach, Inc.</u>	<u>April 12, 1994</u>
<u>84-406</u>	<u>National Conference of State Legislatures and the Council of State Governments</u>	<u>May 23, 1984</u>
<u>864</u>	<u>New Hope Industries of Dothan</u>	<u>September 3, 1965</u>
<u>96-426</u>	<u>North Alabama Christian Children's Home (formerly Christian Children Homes, Inc.)</u>	<u>July 1, 1996</u>
<u>1102</u>	<u>North Alabama T. B. Associations</u>	<u>September 12, 1969</u>
<u>1204</u>	<u>Presbyterian Apartments, Inc., The</u>	<u>September 18, 1973</u>
<u>1591</u>	<u>Presbyterian Home for Children</u>	<u>September 20, 1971</u>
<u>95-586</u>	<u>Rainbow Omega, Inc.</u>	<u>September 1, 1995</u>
<u>2000-576</u>	<u>Religious organizations conducting fund raising activities in Mobile County (exemption is limited to county and municipal gross receipts taxes in Mobile County imposed upon gross receipts from fund raising activities of religious organizations that qualify as an exempt organization under Section 501(c)(3) or Title 26, U.S.C.)</u>	<u>August 1, 2000</u>
<u>91-324</u>	<u>Rescue service organizations operating within Alabama which are exempt from federal income taxes under the Internal Revenue Code of 1986, Section 501(c)(3) and which are members of the Alabama Rescue Services Association Incorporated</u>	<u>July 24, 1991</u>
<u>95-692</u>	<u>Rescue units; volunteer, nonprofit; operating within Alabama which do not meet the criteria in Section 40-23-5(o) but are licensed by the State Board of Health</u>	<u>October 1, 1995</u>
<u>2006-383</u>	<u>Russell County Historical Commission (exemption is limited to county and municipal sales and use tax in Russell County on any purchases for the construction, maintenance, or repair of any location or facility operated by the commission)</u>	<u>July 1, 2006</u>
<u>297</u>	<u>Salvation Army</u>	<u>August 28, 1963</u>
<u>47</u>	<u>Seamens Home of Mobile, Inc.</u>	<u>October 1, 1961</u>
<u>90-566</u>	<u>Selma-Dallas County Historic Preservation Society</u>	<u>April 19, 1990</u>
<u>98-380</u>	<u>Service Guild of Birmingham, Incorporated, Early Intervention Program</u>	<u>July 1, 1998</u>
<u>84-739</u>	<u>Shrine</u>	<u>June 11, 1984</u>
<u>1204</u>	<u>Shrine Circus, The Annual</u>	<u>September 18, 1973</u>
<u>2000-642</u>	<u>Society of St. Vincent DePaul (exemption is limited to county and municipal sales and use taxes in Mobile County)</u>	<u>August 1, 2000</u>
<u>94-363</u>	<u>South Alabama CARES (Community AIDS Resource Education and Support), Inc. (formerly Mobile AIDS Support Services)</u>	<u>April 12, 1994</u>
<u>77</u>	<u>Southeastern Livestock Exposition</u>	<u>August 7, 1978</u>

<u>84-187</u>	<u>Special Olympics Alabama, Inc. (formerly The Alabama Special Olympics) or any predecessor</u>	<u>April 24, 1984</u>
<u>84-292</u>	<u>Tennessee Valley Exhibit Commission of Alabama (formerly Tennessee Valley Authority Exhibit Commission)</u>	<u>May 14, 1984</u>
<u>90-566</u>	<u>Valley Grande Community Center, Inc. (formerly Valegrande Community Center)</u>	<u>April 19, 1990</u>
<u>670</u>	<u>Veterans of Foreign Wars, State Headquarters Only</u>	<u>May 1, 1978</u>
<u>97-868</u>	<u>Wesco Girls Softball Team (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>
<u>94-363</u>	<u>West Alabama AIDS Outreach</u>	<u>April 12, 1994</u>
<u>95-394</u>	<u>West Alabama Youth Services, Inc. (WAYS)</u>	<u>September 1, 1995</u>
<u>97-709</u>	<u>Wings of Life, Inc.</u>	<u>August 1, 1997</u>
<u>94-363</u>	<u>Wiregrass AIDS Outreach, Inc. (Corporation dissolved December 16, 1996)</u>	<u>April 12, 1994 to December 16, 1996</u>
<u>97-709</u>	<u>Wiregrass Children's Home, Inc.</u>	<u>August 1, 1997</u>
<u>753</u>	<u>Young Men's Christian Association (YMCA)</u>	<u>September 23, 1957</u>
<u>47</u>	<u>Young Men's Hebrew Association (YMHA)</u>	<u>October 1, 1961</u>
<u>73</u>	<u>Young Women's Christian Association (YWCA)</u>	<u>October 1, 1959</u>
<u>49</u>	<u>Young Women's Christian Organization (YWCO)</u>	<u>July 2, 1962</u>
<u>97-868</u>	<u>Youth Development Association, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)</u>	<u>December 1, 1997</u>

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<u>93-484</u>	<u>Alabama Goodwill Industries, Inc.</u>	<u>May 13, 1993</u>
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<u>1102</u>	<u>Alabama Sheriffs Boys Ranch</u>	<u>September 12, 1969</u>
<u>670</u>	<u>Alabama Sight Conservation State Headquarters Only</u>	<u>May 1, 1978</u>
<u>1204</u>	<u>Alabama Society of the Daughters of the American Revolution</u>	<u>September 18, 1973</u>

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97-421	Councils; State, Regional, and affiliated Community; created pursuant to Chapter 9A of Title 38 to administer the Individual and Family Support Program for persons with developmental disabilities and their families (exemption is limited to county and municipal sales and use taxes)	August 1, 1997
85-749	County Public Hospital Associations and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes other than pecuniary gain or individual profit	December 31, 1985
94-596	County Public Hospital Associations, or any Alabama nonprofit membership corporation if one or more of its members is a county public hospital association, and any of their branches, agencies, lessees, or successors organized pursuant to Section 10-3A-1, et seq., Code of Alabama 1975, which operate or maintain hospitals for purposes	December 31, 1993

	other than pecuniary gain and not for individual profit	
96-344	Crenshaw Baptist Hospital (exemption is limited to county and municipal sales or use taxes in Crenshaw County)	June 1, 1996
154	Diabetes Trust Fund, Inc.	September 1, 1974
670	Disabled American Veterans, State Headquarters Only	May 1, 1978
97-709	DoDa Parade	August 1, 1997
77	Eastern Star, Grand Chapter and All Orders	August 7, 1978
1202	Elks Memorial Center	September 17, 1971
1204	Episcopal Foundation of Jefferson County	September 18, 1973
1102	Eufaula Heritage Association	September 12, 1969
88-543	Eye Foundation, Inc., and its branches and agencies	May 5, 1988
1204	Fire Departments, All Volunteer in Alabama	September 18, 1973
96-466	Franklin Memorial Clinic, Inc. (Exemption is limited to municipal gross receipts taxes)	July 1, 1996
94-246	Friends of Magnolia Cemetery, Inc., The (exemption is limited to county and municipal sales or use taxes in Mobile County)	May 1, 1994
84-187	George Lindsey Celebrity Benefit, Inc., and The Alabama Special Olympics or any predecessor	April 24, 1984
261	Girl Scouts of America	September 7, 1966
93-484	Goodwill Industries of Central Alabama, Inc.	May 13, 1993
93-484	Goodwill Industries of Mobile Area, Inc.	May 13, 1993
94-119	Greater Gulf State Fair, Inc. And all persons, firms, or corporations that do business with the Greater Gulf State Fair, Inc. on its fairgrounds in Mobile County during its annual fair (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)	April 1, 1994
95-394	Habitat for Humanity Organizations	September 1, 1995
1250	Helping Hand Club of Anniston	September 13, 1969
1944	Holy Comforter House, Inc. Of Gadsden	September 20, 1971
97-868	Huntsville-Madison County Senior Center, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
97-709	Huntsville Emergency Medical Services, Inc.	August 1, 1997
97-709	Jacksonville Christian Outreach Center, Inc.	August 1, 1997
94-363	Jefferson County AIDS in Minorities	April 12, 1994
123	Jefferson Tuberculosis Sanatorium	October 1, 1965
47	Jewish Community Center	October 1, 1961
87-549	King's Ranch, Inc.	July 22, 1987
47	Knights of Pythias Lodges	October 1, 1961
94-94	L'Arche-Mobile, Inc. (exemption is limited to county and municipal sales or use taxes)	April 1, 1994
94-363	Lee County AIDS Outreach, Inc.	April 12, 1994
97-517	Lee County Cattlemen's Association Rodeo (exemption is limited to county and municipal sales taxes levied upon admission to the rodeo)	August 1, 1997

97-709	Lee County Humane Society	August 1, 1997
97-943	Little Sisters of the Poor	December 1, 1997
97-868	Madison Baseball Association (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
97-868	Madison Dolphins Swim Team (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
94-212	Magic Moments, Inc.	May 1, 1994
	March of Dimes (The National Foundation's Field Offices)	Prior 1971
1591	Methodist Homes for the Aging	September 20, 1971
1591	Methodist, United, Children's Home	September 20, 1971
94-218	Mission of Hope, Inc. (exemption is limited to county and municipal sales or use taxes)	May 1, 1994
94-363	Mobile AIDS Support Services	April 12, 1994
94-119	Mobile Arts and Sport Association (exemption relates to Mobile County and is limited to county and municipal sales or use taxes)	April 1, 1994
98-126	Mobile Optimist Club, Christmas trees sold from the tree lot of the (exemption applies only in Mobile County and is limited to county and municipal sales and use taxes and gross receipts taxes)	June 1, 1998
96-750	Monrovia Parks and Recreation Association (exemption is limited to county and municipal sales and use taxes in Madison County)	July 1, 1996
94-363	Montgomery AIDS Outreach, Inc.	April 12, 1994
84-406	National Conference of State Legislatures and the Council of State Governments	May 23, 1984
864	New Hope Industries of Dothan	September 3, 1965
1102	North Alabama T. B. Associations	September 12, 1969
1204	Presbyterian Apartments, Inc., The	September 18, 1973
1591	Presbyterian Home for Children	September 20, 1971
95-586	Rainbow Omega, Inc.	September 1, 1995
2000-576	Religious organizations conducting fund raising activities in Mobile County (exemption is limited to county and municipal gross receipts taxes in Mobile County imposed upon gross receipts from fund raising activities of religious organizations that qualify as an exempt organization under Section 501(c)(3) or Title 26, U.S.C.)	August 1, 2000
91-324	Rescue service organizations operating within Alabama which are exempt from federal income taxes under the Internal Revenue Code of 1986, Section 501(c)(3) and which are members of the Alabama Rescue Services Association Incorporated	July 24, 1991
95-692	Rescue units; volunteer, nonprofit; operating within Alabama which do not meet the criteria in Section 40-23-5(e) but are licensed by the State Board of Health	October 1, 1995
297	Salvation Army	August 28, 1963

47	Seamens Home of Mobile, Inc.	October 1, 1961
90-566	Selma-Dallas County Historic Preservation Society	April 19, 1990
98-380	Service Guild of Birmingham, Incorporated, Early Intervention Program	July 1, 1998
84-739	Shrine	June 11, 1984
1204	Shrine Circus, The Annual	September 18, 1973
2000-642	Society of St. Vincent DePaul (exemption is limited to county and municipal sales and use taxes in Mobile County)	August 1, 2000
77	South Alabama State Fair Association	August 7, 1978
77	Southeastern Livestock Exposition	August 7, 1978
84-292	Tennessee Valley Authority Exhibit Commission	May 14, 1984
90-566	Valegrande Community Center	April 19, 1990
670	Veterans of Foreign Wars, State Headquarters Only	May 1, 1978
97-868	Wesco Girls Softball Team (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
94-363	West Alabama AIDS Outreach	April 12, 1994
95-394	West Alabama Youth Services, Inc. (WAYS)	September 1, 1995
97-709	Wings of Life, Inc.	August 1, 1997
94-363	Wiregrass AIDS Outreach, Inc.	April 12, 1994
97-709	Wiregrass Children's Home, Inc.	August 1, 1997
753	Young Men's Christian Association (YMCA)	September 23, 1957
47	Young Men's Hebrew Association (YMHA)	October 1, 1961
73	Young Women's Christian Association (YWCA)	October 1, 1959
49	Young Women's Christian Organization (YWCO)	July 2, 1962
97-868	Youth Development Association, Inc. (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997