



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
SALES & USE TAX RULE

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>
94-363	AIDS Action Council of Huntsville	April 12, 1994
94-363	AIDS Services Center, Inc.	April 12, 1994
94-363	AIDS Task Force of Alabama, Inc.	April 12, 1994
79-663	Alabama Aviation Hall of Fame Board	July 30, 1979
123	Alabama Chapter Cystic Fibrosis Research Foundation	October 1, 1965
81-812	Alabama Federation of Women's Clubs	May 27, 1981
81-790	Alabama Goodwill Industries, Inc. of Birmingham	May 27, 1981
93-484	Alabama Goodwill Industries, Inc.	May 13, 1993
670	Alabama Goodwill Industries, State Headquarters Only	May 1, 1978
1204	Alabama Heart Association	September 18, 1973
259	Alabama Masonic Home	September 7, 1964
83-408	Alabama Shakespeare Festival Theatre Finance Authority	January 27, 1983
1102	Alabama Sheriffs Boys Ranch	September 12, 1969
670	Alabama Sight Conservation State Headquarters Only	May 1, 1978
1204	Alabama Society of the Daughters of the American Revolution	September 18, 1973
2080	Alabama University of, Huntsville Foundation	October 1, 1971
95-724	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)	October 1, 1995
761	American Cancer Society - Alabama Division	September 9, 1967
670	American Legion, State Headquarters Only	May 1, 1978
670	American Veterans World War II, Korea, and Vietnam, State Headquarters Only	May 1, 1978
97-868	American Youth Soccer Organization, Region 498 (exemption is limited to county and municipal sales and use taxes in Madison County)	December 1, 1997
97-709	Anniston Fellowship House, Inc.	August 1, 1997
1591	Baptist, Freewill, Children's Home	September 20, 1970
94-363	Birmingham AIDS Outreach, Inc.	April 12, 1994
1944	Birmingham Building Trades Tower	September 20, 1971



96-745	Birmingham Civil Rights Institute, Inc.	July 1, 1996
84-664	Birmingham Football Foundation	May 31, 1984
261	Boy Scouts of America	September 7, 1966
97-420	Bridge, Incorporated, The	August 1, 1997
47	Catholic Maritime Club of Mobile, Inc.	October 1, 1961
1591	Childhaven, Inc.	September 20, 1971
149	Chilton County Rescue Squad	September 21, 1975
96-426	Christian Children Homes, Inc.	July 1, 1996
89-829	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.)	May 17, 1989
95-376	Citizenship Trust	July 24, 1995
261	Community Chest, All and United Appeal Funds and all charitable, civic, and eleemosynary organizations and institutions for whom they solicit funds	September 7, 1966
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 other than pecuniary gain and not for individual profit	December 31, 1993
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	April 1, 1994



	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)	
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	August 1, 2000



	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.)	
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(o) 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

(Readopted through APA effective October 1, 1982, amended January 10, 1985, amended February 23, 1988, amended July 7, 1989, amended January 29, 1990, amended December 6, 1990, amended June 5, 1992, amended October 12, 1993, amended October 4, 1994, amended January 5, 1996, amended November 5, 1996, amended October 1, 1997, amended March 10, 1998, amended October 20, 1998, amended February 8, 2001)

