Each Probate Judge, Sheriff, District Court Clerk, the Clerk and Register of the Circuit Court, County Commission Chairman and Municipal Clerk is required by law to preserve this slip or pamphlet in a book kept in his office until the Act is published in permanent form.

ALABAMA LAW
(Regular Session, 1987)

Act No. 87-580 H. 782—Rep. Campbell

AN ACT

To specifically exempt all purchases made with food stamps from all state, county and municipal sales and use taxes; to make such exemption contingent upon the continued requirement of federal law that conditions the states' participation in the food stamp program upon exempting purchases made with food stamps; to provide that the provisions of this act shall become inoperative, null and void if the food stamp sales tax amendment is either ruled unconstitutional or unenforceable by a federal court or is repealed by Congress; and to provide that provisions of act shall become operative on October 1, 1987.

Be It Enacted by the Legislature of Alabama:

Section 1. As used in this act the following terms shall have the following meanings:

(1) Food stamps. The stamps provided by the United States Department of Agriculture for issuance to qualified recipients under the Federal Food Stamp Act, 7 U.S.C. §§ 2011 et. seq.

(2) Food stamp sales tax amendment. Section 1505 of the Food Security Act of 1985 (Public Law 99-198) which amended 7 U.S.C. § 2013(a) and provides that a state may not participate in the food stamp program if state or local taxes are collected on purchases of food made with food stamps.

Section 2. It is hereby declared by the legislature that this exemption is enacted in response to the coercive threat of Congress contained in the food stamp sales tax amendment in order to insure that all eligible citizens within the State of Alabama will continue to receive food stamp benefits; that the State of Alabama has challenged the constitutionality of the food stamp sales tax amendment and the case is currently pending in the federal courts; and that it is intended that this exemption shall remain in effect only so long as federal law requires such exemption in order for Alabama citizens to be entitled to receive food stamp benefits.

Section 3. All purchases made with food stamps shall be exempt from state, county and municipal sales and use taxes.
Section 4. If, at any time after the passage of this act, the food stamp sales tax amendment is either ruled unconstitutional or unenforceable by a federal court, or is repealed by Congress, then the provisions of this act shall immediately become inoperative, null and void and automatically repealed.

Section 5. All laws or parts of laws which conflict with this act are hereby repealed.

Section 6. The provisions of this act are severable. If any part of the act is declared invalid or unconstitutional, such declaration shall not affect the part which remains.

Section 7. The provisions of this act shall become operative on October 1, 1987.

Section 8. This act shall become effective immediately upon its passage and approval by the Governor, or upon its otherwise becoming a law.

Approved July 23, 1987
Time: 8:36 A.M.

I hereby certify that the foregoing copy of an Act of the Legislature of Alabama has been compared with the enrolled Act and it is a true and correct copy thereof.

Given under my hand this 24th day of July, 1987.

JOHN W. PEMBERTON
Clerk of the House