

OFFICE OF THE ATTORNEY GENERAL



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Honorable Lois Rockhold
Member, House of Representatives
5163 Santos Drive East
Mobile, AL 36619

Alcoholic Beverage Control
Law - Alcoholic Beverage
Taxes - Licenses and Permits
- Fire Departments -
Exemptions

Code of Alabama 1975, § 40-9-13
exempts a volunteer fire depart-
ment from the payment of a
special events retail liquor
license fee.

Dear Ms. Rockhold:

This opinion is issued in response to your request for
an opinion from the Attorney General.

QUESTION

Is a volunteer fire department
required to purchase a liquor license in
order to hold a fundraiser?

FACTS AND ANALYSIS

The Alcoholic Beverage Licensing Code provides for a
special events retail license, valid for seven days,
authorizing an organization's sale of alcoholic beverages
under certain terms and conditions. Code of Alabama 1975,

§ 28-3A-20. The Code sets the fee for this special events retail license at \$150.00. Code, § 28-3A-22a(15). However, Code of Alabama 1975, § 40-9-13(a) exempts volunteer fire departments from the payment of license fees:

"§ 40-9-13. Volunteer fire departments, Alabama Society of D.A.R., Annual Shrine Circuit, Episcopal Foundation of Jefferson county, Alabama Heart Association and Presbyterian Apartments, Inc.

"(a) All volunteer fire departments in this state, . . . when such real and personal property shall be used as provided in section 40-9-12, are exempt from the payment of any and all state, county and municipal taxes, licenses, fees and charges of any nature whatsoever. . . .

"(b) All volunteer fire departments in this state . . . shall be subject to all the provisions of section 40-9-12, as are all other organizations named therein." (Emphasis added.)

In the Attorney General's opinion to Senator Danny Corbett, dated January 5, 1987, A.G. No. 87-00081, this office wrote:

". . . volunteer fire departments are exempt under the provisions of Code of Alabama 1975, § 40-9-13 from the payment of sales tax on the sale of alcoholic beverages at a cash bar at fund raising events."

In accordance with the statutory exemption of § 40-9-13, Code, the Alabama Department of Revenue has included fire departments in the list of charitable organizations exempt from sales and use taxes. See Alabama Sales and Use Tax Rule 810-6-3-07.05.

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In the Attorney General's opinion to Judge Harry D'Olive, dated June 8, 1989, A.G. No. 89-00297, this office wrote that volunteer fire departments are "exempt from the payment of any and all state, county and municipal taxes, licenses, fees and charges of any nature whatsoever. . . ."

Therefore, as long as the proceeds of the fundraiser are used in accordance with the requirements of § 40-9-12, Code, as specifically mandated by the statutory exemption of § 40-9-13, Code, the fire department is exempted from payment for a special events retail liquor license. However, the volunteer fire department must comply with the terms and conditions of such a license, as well as any applicable regulations promulgated by the Alcoholic Beverage Control Board.

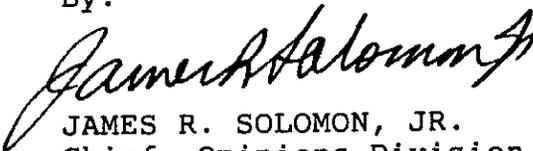
CONCLUSION

Code of Alabama 1975, § 40-9-13 exempts a volunteer fire department from payment for a special events retail liquor license fee for a fundraising event.

I hope this sufficiently answers your question. If our office can be of further assistance, please do not hesitate to contact us.

Sincerely,

JIMMY EVANS
Attorney General
By:


JAMES R. SOLOMON, JR.
Chief, Opinions Division

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