

SB73 ENROLLED



1 SB73
2 A4XHQS7-3
3 By Senators Williams, Sessions, Melson, Barfoot, Jones,
4 Carnley, Givhan, Kelley, Allen, Stutts, Weaver, Kitchens,
5 Chesteen, Price, Gudger, Roberts, Livingston, Bell,
6 Smitherman, Beasley, Stewart, Singleton, Elliott
7 RFD: Finance and Taxation Education
8 First Read: 07-Feb-24



SB73 Enrolled

1 Enrolled, An Act,

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4 Relating to taxation; to provide an exemption from the
5 for up to twenty-five thousand dollars (\$25,000) of
6 agricultural fencing materials from sales and use tax; and to
7 provide a sunset date.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. For a period commencing October 1, 2024, and
10 ending September 30, 2029, up to twenty-five thousand dollars
11 (\$25,000) of the gross proceeds from the sale of fencing
12 materials such as t-posts, wood posts, barbed wire, net wire,
13 smooth wire, standard metal gates, and other like materials
14 used for the purpose of fencing in agriculture livestock
15 applications are exempt from the sales and use tax as provided
16 for in Section 40-23-2 and 40-23-61, Code of Alabama 1975. The
17 exemption provided in this subdivision shall not apply to
18 county or municipal sales and use taxes unless approved by
19 resolution or ordinance adopted by the local governing body.

20 (b) To qualify for the exemption, a retail purchaser
21 shall provide to a seller an affidavit confirming the
22 purchased material is strictly for an agriculture livestock
23 application. The affidavit shall relieve the seller of the
24 obligation to collect the tax under Chapter 23 of Title 40,
25 Code of Alabama 1975, with respect to the sale of such
26 materials. The Department of Revenue shall make the affidavit
27 available to sellers.

28 Section 2. This act shall become effective on October



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29 1, 2024.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB73

Senate 19-Mar-24

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives

Passed: 23-Apr-24

By: Senator Williams