

1 HB369  
2 118158-2  
3 By Representative Collier  
4 RFD: Government Operations  
5 First Read: 21-JAN-10

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ENGROSSED

A BILL  
TO BE ENTITLED  
AN ACT

Relating to commercial fishing vessels; to provide a specific form for exemption from taxation for the purchase of certain equipment for certain commercial fishing vessels.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. In connection with the purchase of material, equipment, or machinery for commercial fishing vessels described in subdivision (13) of subsection (a) of Section 40-23-4, Code of Alabama 1975, and therefor exempt from taxation under that section, the filing by the purchaser at retail of the material, equipment, or machinery with the seller of a certificate in substantially the following form shall relieve the seller of any obligation to collect tax under Chapter 23 of Title 40 with respect to the sales described in that chapter:

Exemption certification respecting material, equipment, or machinery which, at any time, enters into and becomes a component part of commercial fishing vessels of over five tons load displacement as registered with the U.S. Coast

1 Guard and licensed by the State of Alabama Department of  
2 Conservation and Natural Resources.

3 The undersigned \_\_\_\_\_, (name)  
4 (address) hereby certifies that the items of tangible personal  
5 property purchased by the undersigned on this date from  
6 \_\_\_\_\_ (name of retailer) (itemized receipt  
7 attached) will be used for the purposes described in  
8 subdivision ~~(23)~~ (13) of Section 40-23-4, Code of Alabama  
9 1975, for commercial fishing vessels in a manner that shall  
10 render the aforesaid purchase exempt from sales or use  
11 taxation under the laws of Alabama. The undersigned is aware  
12 that liability to pay any tax ultimately determined to be  
13 applicable with respect to the items so purchased will be the  
14 exclusive responsibility of the undersigned.

15 \_\_\_\_\_

16 (Signature)

\_\_\_\_\_

(Date)

17 The seller shall furnish a copy of the certificate,  
18 with receipt attached, to the purchaser, and retain the  
19 original certificate for examination by the Department of  
20 Revenue for a period of not less than one year from the date  
21 of the certificate.

22 Section 2. This act shall become effective on the  
23 first day of the third month following its passage and  
24 approval by the Governor, or its otherwise becoming law.

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House of Representatives

Read for the first time and re-  
ferred to the House of Representa-  
tives committee on Government Oper-  
ations ..... 21-JAN-10

Read for the second time and placed  
on the calendar with 1 substitute  
and ..... 11-FEB-10

Read for the third time and passed  
as amended ..... 11-MAR-10

Yeas 96, Nays 0, Abstains 0

Greg Pappas  
Clerk