

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

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ENROLLED, 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 Guard and licensed by the State of Alabama Department of Conservation and Natural Resources.

The undersigned _____, (name) (address) hereby certifies that the items of tangible personal property purchased by the undersigned on this date from

1 _____ (name of retailer) (itemized receipt
2 attached) will be used for the purposes described in
3 subdivision ~~(23)~~ (13) of Section 40-23-4, Code of Alabama
4 1975, for commercial fishing vessels in a manner that shall
5 render the aforesaid purchase exempt from sales or use
6 taxation under the laws of Alabama. The undersigned is aware
7 that liability to pay any tax ultimately determined to be
8 applicable with respect to the items so purchased will be the
9 exclusive responsibility of the undersigned.

10 _____
11 (Signature) (Date)

12 The seller shall furnish a copy of the certificate,
13 with receipt attached, to the purchaser, and retain the
14 original certificate for examination by the Department of
15 Revenue for a period of not less than one year from the date
16 of the certificate.

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 11-MAR-10, as amended.

Greg Pappas
Clerk

Senate

14-APR-10

Passed