

1 HB369
2 116234-2
3 By Representative Collier
4 RFD: Government Operations
5 First Read: 21-JAN-10

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8 SYNOPSIS: Under existing law, there is no specific
9 form for the purchase of certain equipment for
10 certain commercial fishing vessels.

11 This bill would provide a specific form for
12 exemption from taxation for the purchase of certain
13 equipment for certain commercial fishing vessels.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 Relating to commercial fishing vessels; to provide a
20 specific form for exemption from taxation for the purchase of
21 certain equipment for certain commercial fishing vessels.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. In connection with the purchase of
24 material, equipment, or machinery for commercial fishing
25 vessels described in subdivision (13) of subsection (a) of
26 Section 40-23-4, Code of Alabama 1975, and therefor exempt
27 from taxation under that section, the filing by the purchaser

1 at retail of the material, equipment, or machinery with the
2 seller of a certificate in substantially the following form
3 shall relieve the seller of any obligation to collect tax
4 under Chapter 23 of Title 40 with respect to the sales
5 described in that chapter:

6 Exemption certification respecting material,
7 equipment, or machinery which, at any time, enters into and
8 becomes a component part of commercial fishing vessels of over
9 five tons load displacement as registered with the U.S. Coast
10 Guard and licensed by the State of Alabama Department of
11 Conservation and Natural Resources.

12 The undersigned _____, (name)
13 (address) hereby certifies that the items of tangible personal
14 property purchased by the undersigned on this date from
15 _____ (name of retailer) (itemized receipt
16 attached) will be used for the purposes described in
17 subdivision (23) of Section 40-23-4, Code of Alabama 1975, for
18 commercial fishing vessels in a manner that shall render the
19 aforesaid purchase exempt from sales or use taxation under the
20 laws of Alabama. The undersigned is aware that liability to
21 pay any tax ultimately determined to be applicable with
22 respect to the items so purchased will be the exclusive
23 responsibility of the undersigned.

24 _____
25 (Signature) (Date)

26 The seller shall furnish a copy of the certificate,
27 with receipt attached, to the purchaser, and retain the

1 original certificate for examination by the Department of
2 Revenue for a period of not less than one year from the date
3 of the certificate.

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