

1 HB39  
2 140108-3  
3 By Representatives Lee, Moore (B), Chesteen, Shiver, Barton,  
4 Weaver, Gaston, Ison, Fincher, Mask, Millican, McMillan,  
5 Collins, Johnson (K), Williams (J), Wren, Wallace, Buttram,  
6 Sessions, Beckman, Baker, Patterson, Sanderford, Faust,  
7 Galliher, Hill, Farley and Clouse  
8 RFD: Economic Development and Tourism  
9 First Read: 07-FEB-12  
10 PFD: 12/01/2011

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ENROLLED, An Act,

To amend Section 40-23-4, Code of Alabama 1975, relating to sales tax exemptions, to exempt any parts, components, and systems used in the conversion, reconfiguration, or maintenance of an aircraft certified as a transport category airplane; and providing that the exemption shall not apply to a local sales tax unless exempted by local law or the adoption of a resolution by the local governing body.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-4, Code of Alabama 1975, is amended to read as follows:

"§40-23-4.

"(a) There are exempted from the provisions of this division and from the computation of the amount of the tax levied, assessed, or payable under this division the following:

"(1) The gross proceeds of the sales of lubricating oil and gasoline as defined in Sections 40-17-30 and 40-17-170 and the gross proceeds from those sales of lubricating oil destined for out-of-state use which are transacted in a manner whereby an out-of-state purchaser takes delivery of such oil at a distributor's plant within this state and transports it out-of-state, which are otherwise taxed.

1           "(2) The gross proceeds of the sale, or sales, of  
2 fertilizer when used for agricultural purposes. The word  
3 "fertilizer" shall not be construed to include cottonseed  
4 meal, when not in combination with other materials.

5           "(3) The gross proceeds of the sale, or sales, of  
6 seeds for planting purposes and baby chicks and poults.  
7 Nothing herein shall be construed to exempt or exclude from  
8 the computation of the tax levied, assessed, or payable, the  
9 gross proceeds of the sale or sales of plants, seedlings,  
10 nursery stock, or floral products.

11           "(4) The gross proceeds of sales of insecticides and  
12 fungicides when used for agricultural purposes or when used by  
13 persons properly permitted by the Department of Agriculture  
14 and Industries or any applicable local or state governmental  
15 authority for structural pest control work and feed for  
16 livestock and poultry, but not including prepared food for  
17 dogs and cats.

18           "(5) The gross proceeds of sales of all livestock by  
19 whomsoever sold, and also the gross proceeds of poultry and  
20 other products of the farm, dairy, grove, or garden, when in  
21 the original state of production or condition of preparation  
22 for sale, when such sale or sales are made by the producer or  
23 members of his immediate family or for him by those employed  
24 by him to assist in the production thereof. Nothing herein  
25 shall be construed to exempt or exclude from the measure or

1 computation of the tax levied, assessed, or payable hereunder,  
2 the gross proceeds of sales of poultry or poultry products  
3 when not products of the farm.

4 "(6) Cottonseed meal exchanged for cottonseed at or  
5 by cotton gins.

6 "(7) The gross receipts from the business on which,  
7 or for engaging in which, a license or privilege tax is levied  
8 by or under the provisions of Sections 40-21-50, 40-21-53, and  
9 40-21-56 through 40-21-60; provided, that nothing contained in  
10 this subdivision shall be construed to exempt or relieve the  
11 person or persons operating the business enumerated in said  
12 sections from the payments of the tax levied by this division  
13 upon or measured by the gross proceeds of sales of any  
14 tangible personal property, except gas and water, the gross  
15 receipts from the sale of which are the measure of the tax  
16 levied by said Section 40-21-50, merchandise or other tangible  
17 commodities sold at retail by said persons, unless the gross  
18 proceeds of sale thereof are otherwise specifically exempted  
19 by the provisions of this division.

20 "(8) The gross proceeds of sales or gross receipts  
21 of or by any person, firm, or corporation, from the sale of  
22 transportation, gas, water, or electricity, of the kinds and  
23 natures, the rates and charges for which, when sold by public  
24 utilities, are customarily fixed and determined by the Public  
25 Service Commission of Alabama or like regulatory bodies.

1           "(9) The gross proceeds of the sale, or sales of  
2 wood residue, coal, or coke to manufacturers, electric power  
3 companies, and transportation companies for use or consumption  
4 in the production of by-products, or the generation of heat or  
5 power used in manufacturing tangible personal property for  
6 sale, for the generation of electric power or energy for use  
7 in manufacturing tangible personal property for sale or for  
8 resale, or for the generation of motive power for  
9 transportation.

10           "(10) The gross proceeds from the sale or sales of  
11 fuel and supplies for use or consumption aboard ships,  
12 vessels, towing vessels, or barges, or drilling ships, rigs or  
13 barges, or seismic or geophysical vessels, or other watercraft  
14 (herein for purposes of this exemption being referred to as  
15 "vessels") engaged in foreign or international commerce or in  
16 interstate commerce; provided, that nothing in this division  
17 shall be construed to exempt or exclude from the measure of  
18 the tax herein levied the gross proceeds of sale or sales of  
19 material and supplies to any person for use in fulfilling a  
20 contract for the painting, repair, or reconditioning of  
21 vessels, barges, ships, other watercraft, and commercial  
22 fishing vessels of over five tons load displacement as  
23 registered with the U.S. Coast Guard and licensed by the State  
24 of Alabama Department of Conservation and Natural Resources.

1           "For purposes of this subdivision, it shall be  
2 presumed that vessels engaged in the transportation of cargo  
3 between ports in the State of Alabama and ports in foreign  
4 countries or possessions or territories of the United States  
5 or between ports in the State of Alabama and ports in other  
6 states are engaged in foreign or international commerce or  
7 interstate commerce, as the case may be. For the purposes of  
8 this subdivision, the engaging in foreign or international  
9 commerce or interstate commerce shall not require that the  
10 vessel involved deliver cargo to or receive cargo from a port  
11 in the State of Alabama. For purposes of this subdivision,  
12 vessels carrying passengers for hire, and no cargo, between  
13 ports in the State of Alabama and ports in foreign countries  
14 or possessions or territories of the United States or between  
15 ports in the State of Alabama and ports in other states shall  
16 be engaged in foreign or international commerce or interstate  
17 commerce, as the case may be, if, and only if, both of the  
18 following conditions are met: (i) The vessel in question is a  
19 vessel of at least 100 gross tons; and (ii) the vessel in  
20 question has an unexpired certificate of inspection issued by  
21 the United States Coast Guard or by the proper authority of a  
22 foreign country for a foreign vessel, which certificate is  
23 recognized as acceptable under the laws of the United States.  
24 Vessels which are engaged in foreign or international commerce  
25 or interstate commerce shall be deemed for the purposes of

1 this subdivision to remain in such commerce while awaiting or  
2 under repair in a port of the State of Alabama if such vessel  
3 returns after such repairs are completed to engaging in  
4 foreign or international commerce or interstate commerce. For  
5 purposes of this subdivision, seismic or geophysical vessels  
6 which are engaged either in seismic or geophysical tests or  
7 evaluations exclusively in offshore federal waters or in  
8 traveling to or from conducting such tests or evaluations  
9 shall be deemed to be engaged in international or foreign  
10 commerce. For purposes of this subdivision, proof that fuel  
11 and supplies purchased are for use or consumption aboard  
12 vessels engaged in foreign or international commerce or in  
13 interstate commerce may be accomplished by the merchant or  
14 seller securing the duly signed certificate of the vessel  
15 owner, operator, or captain or their respective agent on a  
16 form prescribed by the department that the fuel and supplies  
17 purchased are for use or consumption aboard vessels engaged in  
18 foreign or international commerce or in interstate commerce.  
19 Any person filing a false certificate shall be guilty of a  
20 misdemeanor and upon conviction shall be fined not less than  
21 \$25 nor more than \$500 for each offense. Each false  
22 certificate filed shall constitute a separate offense. Any  
23 person filing a false certificate shall be liable to the  
24 department for all taxes imposed by this division upon the  
25 merchant or seller, together with any interest or penalties

1 thereon, by reason of the sale or sales of fuel and supplies  
2 applicable to such false certificate. If a merchant or seller  
3 of fuel and supplies secures the certificate herein mentioned,  
4 properly completed, such merchant or seller shall not be  
5 liable for the taxes imposed by this division, if such  
6 merchant or seller had no knowledge that such certificate was  
7 false when it was filed with such merchant or seller.

8 "(11) The gross proceeds of sales of tangible  
9 personal property to the State of Alabama, to the counties  
10 within the state and to incorporated municipalities of the  
11 State of Alabama.

12 "(12) The gross proceeds of the sale or sales of  
13 railroad cars, vessels, barges, and commercial fishing vessels  
14 of over five tons load displacement as registered with the  
15 U.S. Coast Guard and licensed by the State of Alabama  
16 Department of Conservation and Natural Resources, when sold by  
17 the manufacturers or builders thereof.

18 "(13) The gross proceeds of the sale or sales of  
19 materials, equipment, and machinery which, at any time, enter  
20 into and become a component part of ships, vessels, towing  
21 vessels or barges, or drilling ships, rigs or barges, or  
22 seismic or geophysical vessels, other watercraft and  
23 commercial fishing vessels of over five tons load displacement  
24 as registered with the U.S. Coast Guard and licensed by the  
25 State of Alabama Department of Conservation and Natural



1 Resources. Additionally, the gross proceeds from the sale or  
2 sales of lifeboats, personal flotation devices, ring life  
3 buoys, survival craft equipment, distress signals, EPIRB's,  
4 fire extinguishers, injury placards, waste management plans  
5 and logs, marine sanitation devices, navigation rulebooks,  
6 navigation lights, sound signals, navigation day shapes, oil  
7 placard cards, garbage placards, FCC SSL, stability  
8 instructions, first aid equipment, compasses, anchor and radar  
9 reflectors, general alarm systems, bilge pumps, piping, and  
10 discharge and electronic position fixing devices which are  
11 used on the aforementioned watercraft.

12 "(14) The gross proceeds of the sale or sales of  
13 fuel oil purchased as fuel for kiln use in manufacturing  
14 establishments.

15 "(15) The gross proceeds of the sale or sales of  
16 tangible personal property to county and city school boards,  
17 independent school boards, and all educational institutions  
18 and agencies of the State of Alabama, the counties within the  
19 state, or any incorporated municipalities of the State of  
20 Alabama.

21 "(16) The gross proceeds from the sale of all  
22 devices or facilities, and all identifiable components  
23 thereof, or materials for use therein, acquired primarily for  
24 the control, reduction, or elimination of air or water  
25 pollution and the gross proceeds from the sale of all

1 identifiable components of or materials used or intended for  
2 use in structures built primarily for the control, reduction,  
3 or elimination of air and water pollution.

4 "(17) The gross proceeds of sales of tangible  
5 personal property or the gross receipts of any business which  
6 the state is prohibited from taxing under the Constitution or  
7 laws of the United States or under the Constitution of this  
8 state.

9 "(18) When dealers or distributors use parts taken  
10 from stocks owned by them in making repairs without charge for  
11 such parts to the owner of the property repaired pursuant to  
12 warranty agreements entered into by manufacturers, such use  
13 shall not constitute taxable sales to the manufacturers,  
14 distributors, or to the dealers, under this division or under  
15 any county sales tax law.

16 "(19) The gross proceeds received from the sale or  
17 furnishing of food, including potato chips, candy, fruit and  
18 similar items, soft drinks, tobacco products, and stationery  
19 and other similar or related articles by hospital canteens  
20 operated by Alabama state hospitals at Bryce Hospital and  
21 Partlow State School for Mental Deficients at Tuscaloosa,  
22 Alabama, and Searcy Hospital at Mt. Vernon, Alabama, for the  
23 benefit of the patients therein.

24 "(20) The gross proceeds of the sale, or sales, of  
25 wrapping paper and other wrapping materials when used in

1 preparing poultry or poultry products for delivery, shipment,  
2 or sale by the producer, processor, packer, or seller of such  
3 poultry or poultry products, including pallets used in  
4 shipping poultry and egg products, paper or other materials  
5 used for lining boxes or other containers in which poultry or  
6 poultry products are packed together with any other materials  
7 placed in such containers for the delivery, shipment, or sale  
8 of poultry or poultry products.

9 "(21) The gross proceeds of the sales of all  
10 antibiotics, hormones and hormone preparations, drugs,  
11 medicines or medications, vitamins, minerals or other  
12 nutrients, and all other feed ingredients including  
13 concentrates, supplements, and other feed ingredients when  
14 such substances are used as ingredients in mixing and  
15 preparing feed for fish raised to be sold on a commercial  
16 basis, livestock, and poultry. Such exemption herein granted  
17 shall be in addition to exemptions now provided by law for  
18 feed for fish raised to be sold on a commercial basis,  
19 livestock, and poultry, but not including prepared foods for  
20 dogs or cats.

21 "(22) The gross proceeds of the sale, or sales, of  
22 seedlings, plants, shoots, and slips which are to be used for  
23 planting vegetable gardens or truck farms and other  
24 agricultural purposes. Nothing herein shall be construed to  
25 exempt, or exclude from the computation of the tax levied,

1 assessed, or payable, the gross proceeds of the sale, or the  
2 use of plants, seedlings, shoots, slips, nursery stock, and  
3 floral products, except as hereinabove exempted.

4 "(23) The gross proceeds of the sale, or sales, of  
5 fabricated steel tube sections, when produced and fabricated  
6 in this state by any person, firm, or corporation for any  
7 vehicular tunnel for highway vehicular traffic, when sold by  
8 the manufacturer or fabricator thereof, and also the gross  
9 proceeds of the sale, or sales, of steel which enters into and  
10 becomes a component part of such fabricated steel tube  
11 sections of said tunnel.

12 "(24) The gross proceeds from sales of admissions to  
13 any theatrical production, symphonic or other orchestral  
14 concert, ballet, or opera production when such concert or  
15 production is presented by any society, association, guild, or  
16 workshop group, organized within this state, whose members or  
17 some of whose members regularly and actively participate in  
18 such concerts or productions for the purposes of providing a  
19 creative outlet for the cultural and educational interests of  
20 such members, and of promoting such interests for the  
21 betterment of the community by presenting such productions to  
22 the general public for an admission charge. The employment of  
23 a paid director or conductor to assist in any such  
24 presentation described in this subdivision shall not be  
25 construed to prohibit the exemptions herein provided.

1           "(25) The gross proceeds of sales of herbicides for  
2 agricultural uses by whomsoever sold. The term herbicides, as  
3 used in this subdivision, means any substance or mixture of  
4 substances intended to prevent, destroy, repel, or retard the  
5 growth of weeds or plants. It shall include preemergence  
6 herbicides, postemergence herbicides, lay-by herbicides,  
7 pasture herbicides, defoliant herbicides, and desiccant  
8 herbicides.

9           "(26) The Alabama Chapter of the Cystic Fibrosis  
10 Research Foundation and the Jefferson Tuberculosis Sanatorium  
11 and any of their departments or agencies, heretofore or  
12 hereafter organized and existing in good faith in the State of  
13 Alabama for purposes other than for pecuniary gain and not for  
14 individual profit, shall be exempted from the computation of  
15 the tax on the gross proceeds of all sales levied, assessed,  
16 or payable.

17           "(27) The gross proceeds from the sale or sales of  
18 fuel for use or consumption aboard commercial fishing vessels  
19 are hereby exempt from the computation of all sales taxes  
20 levied, assessed, or payable under the provisions of this  
21 division or levied under any county or municipal sales tax  
22 law.

23           "The words commercial fishing vessels shall mean  
24 vessels whose masters and owners are regularly and exclusively  
25 engaged in fishing as their means of livelihood.

1           "(28) The gross proceeds of sales of sawdust, wood  
2 shavings, wood chips, and other like materials sold for use as  
3 chicken litter by poultry producers and poultry processors.

4           "(29) The gross proceeds of the sales of all  
5 antibiotics, hormones and hormone preparations, drugs,  
6 medicines, and other medications including serums and  
7 vaccines, vitamins, minerals, or other nutrients for use in  
8 the production and growing of fish, livestock, and poultry by  
9 whomsoever sold. Such exemption as herein granted shall be in  
10 addition to the exemption provided by law for feed for fish,  
11 livestock, and poultry, and in addition to the exemptions  
12 provided by law for the above-enumerated substances and  
13 products when mixed and used as ingredients in fish,  
14 livestock, and poultry feed.

15           "(30) The gross proceeds of the sale or sales of all  
16 medicines prescribed by physicians for persons who are 65  
17 years of age or older, and when said prescriptions are filled  
18 by licensed pharmacists, shall be exempted under this division  
19 or under any county or municipal sales tax law. The exemption  
20 provided in this section shall not apply to any medicine  
21 purchased in any manner other than as is herein provided.

22           "For the purposes of this subdivision, proof of age  
23 may be accomplished by filing with the dispensing pharmacist  
24 any one or more of the following documents:

1            "a. The name and claim number as shown on a  
 2 "Medicare" card issued by the United States Social Security  
 3 Administration.

4            "b. A certificate executed by any adult person  
 5 having knowledge of the fact that the person for whom the  
 6 medicine was prescribed is not less than 65 years of age.

7            "c. An affidavit executed by any adult person having  
 8 knowledge of the fact that the person for whom the medicine  
 9 was prescribed is not less than 65 years of age.

10           "For the purposes of this subdivision, any person  
 11 filing a false proof of age shall be guilty of a misdemeanor  
 12 and upon conviction thereof shall be punished by a fine of  
 13 \$100.

14           "(31) There shall be exempted from the tax levied by  
 15 this division the gross receipts of sales of grass sod of all  
 16 kinds and character when in the original state of production  
 17 or condition of preparation for sale, when such sales are made  
 18 by the producer or members of his family or for him by those  
 19 employed by him to assist in the production thereof; provided,  
 20 that nothing herein shall be construed to exempt sales of sod  
 21 by a person engaged in the business of selling plants,  
 22 seedlings, nursery stock, or floral products.

23           "(32) The gross receipts of sales of the following  
 24 items or materials which are necessary in the farm-to-market  
 25 production of tomatoes when such items or materials are used

1 by the producer or members of his family or for him by those  
2 employed by him to assist in the production thereof: Twine for  
3 tying tomatoes, tomato stakes, field boxes (wooden boxes used  
4 to take tomatoes from the fields to shed), and tomato boxes  
5 used in shipments to customers.

6 "(33) The gross proceeds from the sale of liquefied  
7 petroleum gas or natural gas sold to be used for agricultural  
8 purposes.

9 "(34) The gross receipts of sales from state  
10 nurseries of forest tree seedlings.

11 "(35) The gross receipts of sales of forest tree  
12 seed by the state.

13 "(36) The gross receipts of sales of Lespedeza  
14 bicolor and other species of perennial plant seed and  
15 seedlings sold for wildlife and game food production purposes  
16 by the state.

17 "(37) The gross receipts of any aircraft  
18 manufactured, sold, and delivered in this state if said  
19 aircraft are not permanently domiciled in Alabama and are  
20 removed to another state ~~within three days of delivery.~~

21 "(38) The gross proceeds from the sale or sales of  
22 all diesel fuel used for off-highway agricultural purposes.

23 "(39) The gross proceeds from sales of admissions to  
24 any sporting event which:



1           "a. Takes place in the State of Alabama on or after  
2 January 1, 1984, regardless of when such sales occur; and

3           "b. Is hosted by a not-for-profit corporation  
4 organized and existing under the laws of the State of Alabama;  
5 and

6           "c. Determines a national championship of a national  
7 organization, including but not limited to the Professional  
8 Golfers Association of America, the Tournament Players  
9 Association, the United States Golf Association, the United  
10 States Tennis Association, and the National Collegiate  
11 Athletic Association; and

12           "d. Has not been held in the State of Alabama on  
13 more than one prior occasion, provided, however, that for such  
14 purpose the Professional Golfers Association Championship, the  
15 United States Open Golf Championship, the United States  
16 Amateur Golf Championship of the United States Golf  
17 Association, and the United States Open Tennis Championship  
18 shall each be treated as a separate event.

19           "(40) The gross receipts from the sale of any  
20 aircraft and replacement parts, components, systems, supplies,  
21 and sundries affixed or used on said aircraft and ground  
22 support equipment and vehicles used by or for the aircraft to  
23 or by a certificated or licensed air carrier with a hub  
24 operation within this state, for use in conducting intrastate,  
25 interstate, or foreign commerce for transporting people or

1 property by air. For the purpose of this subdivision, the  
2 words "hub operation within this state" shall be construed to  
3 have all of the following criteria:

4 "a. There originates from the location 15 or more  
5 flight departures and five or more different first-stop  
6 destinations five days per week for six or more months during  
7 the calendar year; and

8 "b. Passengers and/or property are regularly  
9 exchanged at the location between flights of the same or a  
10 different certificated or licensed air carrier.

11 "(41) The gross receipts from the sale of hot or  
12 cold food and beverage products sold to or by a certificated  
13 or licensed air carrier with a hub operation within this  
14 state, for use in conducting intrastate, interstate, or  
15 foreign commerce for transporting people or property by air.  
16 For the purpose of this subdivision, the words "hub operation  
17 within this state" shall be construed to have all of the  
18 following criteria:

19 "a. There originates from the location 15 or more  
20 flight departures and five or more different first-stop  
21 destinations five days per week for six or more months during  
22 the calendar year; and

23 "b. Passengers and/or property are regularly  
24 exchanged at the location between flights of the same or a  
25 different certificated or licensed air carrier.

1           "(42) The gross proceeds of the sale or sales of the  
2 following:

3           "a. Drill pipe, casing, tubing, and other pipe used  
4 for the exploration for or production of oil, gas, sulphur, or  
5 other minerals in offshore federal waters.

6           "b. Tangible personal property exclusively used for  
7 the exploration for or production of oil, gas, sulphur, or  
8 other minerals in offshore federal waters.

9           "c. Fuel and supplies for use or consumption aboard  
10 boats, ships, aircraft, and towing vessels when used  
11 exclusively in transporting persons or property between a  
12 point in Alabama and a point or points in offshore federal  
13 waters for the exploration for or production of oil, gas,  
14 sulphur, or other minerals in offshore federal waters.

15           "d. Drilling equipment that is used for the  
16 exploration for or production of oil, gas, sulphur, or other  
17 minerals, that is built for exclusive use outside this state  
18 and that is, on completion, removed forthwith from this state.

19           "The delivery of items exempted by this subdivision  
20 to the purchaser or lessee in this state does not disqualify  
21 the purchaser or lessee from the exemption if the property is  
22 removed from the state by any means, including by the use of  
23 the purchaser's or lessee's own facilities.

24           "The shipment to a place in this state of equipment  
25 exempted by this subdivision for further assembly or

1 fabrication does not disqualify the purchaser or lessee from  
2 the exemption if on completion of the further assembly or  
3 fabrication the equipment is removed forthwith from this  
4 state. This subdivision applies to a sale that may occur when  
5 the equipment exempted is further assembled or fabricated if  
6 on completion the equipment is removed forthwith from this  
7 state.

8 "(43) The gross receipts derived from all bingo  
9 games and operations which are conducted in compliance with  
10 validly enacted legislation authorizing the conduct of such  
11 games and operations, and which comply with the distribution  
12 requirements of the applicable local laws; provided that the  
13 exemption from sales taxation granted by this subdivision  
14 shall apply only to gross receipts taxable under subdivision  
15 (2) of Section 40-23-2. It is further provided that this  
16 exemption shall not apply to any gross receipts from the sale  
17 of tangible personal property, such as concessions, novelties,  
18 food, beverages, etc. The exemption provided for in this  
19 section shall be limited to those games and operations by  
20 organizations which have qualified for exemption under the  
21 provisions of 26 U.S.C. § 501 (c) (3), (4), (7), (8), (10), or  
22 (19), or which are defined in 26 U.S.C. § 501(d).

23 "(44) The gross receipts derived from the sale or  
24 sales of fruit or other agricultural products by the person or

1 corporation that planted, cultivated, and harvested such fruit  
2 or agricultural product.

3 "(45) The gross receipts derived from the sale or  
4 sales of all domestically mined or produced coal, coke, and  
5 coke by-products used in cogeneration plants.

6 "(46) For the period commencing immediately upon the  
7 effective date of this act and ending May 30, 2022, unless  
8 extended by joint resolution, the gross receipts from the sale  
9 of parts, components, and systems that become a part of a  
10 fixed or rotary wing military aircraft or certified transport  
11 category aircraft which undergoes conversion, reconfiguration,  
12 or general maintenance so long as the address of the aircraft  
13 for FAA registration is not in the state; provided, however,  
14 that this exemption shall not apply to a local sales tax  
15 unless previously exempted by local law or approved by  
16 resolution of the local governing body.

17 "(b) Any violation of any provision of this section  
18 shall be punishable in a court of competent jurisdiction by a  
19 fine of not less than \$500 and no more than \$2,000 and  
20 imprisonment of not less than six months nor more than one  
21 year in the county jail."

22 Section 2. The provisions of this act are severable.  
23 If any part of this act is declared invalid or  
24 unconstitutional, that declaration shall not affect the part  
25 which remains.

1                   Section 3. All laws or parts of laws which conflict  
2 with this act are repealed.

3                   Section 4. This act shall become effective for the  
4 fiscal year beginning October 1, 2012, and continuing  
5 thereafter, following its passage and approval by the  
6 Governor, or its otherwise becoming law.

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Speaker of the House of Representatives

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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 09-FEB-12, as amended.

Greg Pappas  
Clerk

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Senate

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22-MAR-12

Amended and Passed  
Passed, as amended  
by Conference Com-  
mittee Report

House

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03-APR-12

Passed, as amended  
by Conference Com-  
mittee Report

Senate

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05-APR-12