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3 PITTMAN AMENDMENT TO HB313, AS ENGROSSED  
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8 On page 9, line 9, after "process." insert the  
9 following:

10 Trees that are grown specifically as an energy crop  
11 do not qualify for the exemption set forth in this subsection.  
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13 On page 16, after line 2, insert the following new  
14 Section 3 and renumber the subsequent sections accordingly:

15 Section 3. It is the intent of the Legislature that  
16 the forest products severance tax prescribed in subsections (a)  
17 and (b) of Section 9-13-82, Code of Alabama 1975, beginning on  
18 the effective date of this act, shall initially generate  
19 revenues not less than the revenues generated by the tax prior  
20 to the effective date of this act. In order to ensure that the  
21 revenues previously generated are not decreased, the department  
22 shall determine the total forest products severance tax revenue  
23 generated from all severance taxpayers from this act for the  
24 fiscal year ending September 30, 2018. The department, no later  
25 than December 1, 2018, or as soon thereafter as practical,  
26 shall determine the amount collected from all severance  
27 taxpayers for the fiscal year ending September 2018. If the

1 forest products severance tax generated from all severance  
2 taxpayers in the fiscal year ending 2018 are less than the  
3 forest products severance taxes generated from all severance  
4 taxpayers in the fiscal year ending in 2017, on January 1,  
5 2019, or as soon thereafter as practical, the department shall  
6 notify all severance taxpayers of the rate adjustment needed to  
7 maintain collections at the level received and collected by all  
8 severance taxpayers prior to the effective date of this act.  
9 The rate adjustment shall be effective no earlier than the  
10 quarter beginning April 1, 2019. The rate adjustment provided  
11 for in this section shall be a one-time adjustment to each of  
12 the tax rates set forth in Section 9-13-82, Code of Alabama  
13 1975, and no further adjustments shall be made pursuant to this  
14 act.

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16 On page 16, lines 7 and 8, delete "on the first day  
17 of the third month" and insert in lieu thereof the following:

18 July 1, 2017,