



6FM633-1 : 5/23/2023 : KHF  
AMENDMENT TO HB479  
2ND WAYS AND MEANS EDUCATION AMENDMENT TO HB479  
OFFERED BY REPRESENTATIVE GARRETT

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Replace lines 589 through 597 on page 22 with the following:

four percent of the gross proceeds of the sale of food. On September 1, 2023, the tax rate shall be reduced to three percent. On September 1, 2025, the tax rate shall be reduced to two percent, if the total net receipts from all revenue sources to the Education Trust Fund for the fiscal year ending September 30, 2026 is at least two percent higher than the previous fiscal year, as certified by the Director of Finance and the Legislative Fiscal Officer pursuant to Section 260.02 of the Constitution of Alabama of 2022. If the growth requirement is not satisfied for the fiscal year ending September 30, 2026, the rate shall be reduced to two percent in a subsequent fiscal year when the growth requirement is satisfied."

Replace lines 871 through 880 on page 32 with the following:



24                   Section 40-23-60, at the rate of four percent  
25                   of the sales price of such food. On September 1, 2023,  
26                   the tax rate shall be reduced to three percent. On  
27                   September 1, 2025, the tax rate shall be reduced to  
28                   two percent, if the total net receipts from all  
29                   revenue sources to the Education Trust Fund for the  
30                   fiscal year ending September 30, 2026 is at least two  
31                   percent higher than the previous fiscal year, as  
32                   certified by the Director of Finance and the  
33                   Legislative Fiscal Officer pursuant to Section 260.02  
34                   of the Constitution of Alabama of 2022. If the growth  
35                   requirement is not satisfied for the fiscal year  
36                   ending September 30, 2026, the rate shall be reduced  
37                   to two percent in a subsequent fiscal year when the  
38                   growth requirement is satisfied.

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40                   Replace lines 924 through 925 on page 33 with the  
41                   following:

42                   Section 3. This act shall become effective  
43                   immediately following its passage and approval by the  
44                   Governor,