

SB90 ENROLLED



1 5V4VM3-2
2 By Senator Livingston
3 RFD: Finance and Taxation Education
4 First Read: 21-Mar-23
5 2023 Regular Session



SB90 Enrolled

1 Enrolled, An Act,

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4 Relating to sales and use tax; to add a new Section
5 40-23-4.5, Code of Alabama 1975, to exclude products under
6 Chapter 2A of Title 20 from the producer value added sales and
7 use tax exemption.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 40-23-4.5 is added to the Code of
10 Alabama 1975, to read as follows:

11 §40-23-4.5.

12 The producer value added agricultural product exemption
13 provided in Section 40-23-1 and 40-23-4, Code of Alabama 1975,
14 as amended by the Sweet Grown Alabama Act 2022-291 of the 2022
15 Regular Session, shall not apply to products processed or
16 produced under Chapter 2A of Title 20, Code of Alabama 1975.

17 Section 2. This act shall become effective immediately
18 following its passage and approval by the Governor or its
19 otherwise becoming law.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB90

Senate 02-May-23

I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives

Passed: 06-Jun-23

By: Senator Livingston