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Replace line 21 on page 1 with the following:

Section 1. (a) The gross proceeds from the sale
of fencing

Replace line 26 on page 1 with the following:

for in Section 40-23-2, Code of Alabama 1975.
(b) To qualify for the exemption, a retail purchaser
shall provide to a seller an affidavit confirming the
purchased material is strictly for an agriculture
livestock application. The affidavit shall relieve the
seller of the obligation to collect the tax under
Chapter 23 of Title 40, Code of Alabama 1975, with
respect to the sale of such materials. The Department
of Revenue shall make the affidavit available to
sellers.