

**SB73 INTRODUCED**



1 SB73

2 A4XHQS7-1

3 By Senators Williams, Sessions, Melson, Barfoot, Jones,  
4 Carnley, Givhan, Kelley, Allen, Stutts, Weaver, Kitchens,  
5 Chesteen, Price, Gudger, Roberts, Livingston, Bell,  
6 Smitherman, Beasley, Stewart, Singleton, Elliott

7 RFD: Finance and Taxation Education

8 First Read: 07-Feb-24



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SYNOPSIS:

Under existing law, the gross proceeds from the sale of certain items are exempted from the tax levied on the sale of items in this state.

This bill would exempt the gross proceeds from the sale of materials purchased to be used as fencing for agricultural livestock purposes from the state's sales and use tax.

A BILL  
TO BE ENTITLED  
AN ACT

Relating to taxation; to provide an exemption from the state's sales and use tax for agricultural fencing materials.  
BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. The gross proceeds from the sale of fencing materials such as t-posts, wood posts, barbed wire, net wire, smooth wire, standard metal gates, and other like materials used for the purpose of fencing in agriculture livestock applications are exempt from the state sales tax as provided for in Section 40-23-2, Code of Alabama 1975.

Section 2. This act shall become effective on October 1, 2024.