

SB94 ENROLLED



1 SB94
2 SX4I575-2
3 By Senator Carnley
4 RFD: Finance and Taxation Education
5 First Read: 13-Feb-24



SB94 Enrolled

1 Enrolled, An Act,

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4 Relating to taxation; to provide an exemption from the
5 state sales and use tax for honeybees and their byproducts.

6 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

7 Section 1. (a) For the period commencing October 1,
8 2024, and ending September 30, 2029, unless extended by an act
9 of the Legislature, the gross proceeds from the sale of honey
10 bees, including their inputs and byproducts, are exempt from
11 the state sales and use tax as provided for in Section
12 40-23-2, Code of Alabama 1975.

13 (b) For purposes of this section, the term "honeybee
14 byproducts" means the various substances and materials
15 produced by honeybees during their life cycle and hive
16 activities, including, but not limited to, propolis, royal
17 jelly, beeswax, honeycombs, bee venom, and honeybee pollen.
18 For the purposes of this section, the term "honeybee
19 byproducts" does not include honey.

20 (c) The exemption provided in this section shall not
21 apply to county or municipal sales or use taxes unless
22 approved by resolution or ordinance adopted by the local
23 governing body.

24 Section 2. This act shall become effective on October
25 1, 2024.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB94

Senate 18-Apr-24

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

Patrick Harris,
Secretary.

House of Representatives
Amended and passed: 07-May-24

Senate concurred in House amendment 07-May-24

By: Senator Carnley