

SB94 INTRODUCED



1 SB94
2 X4QGE7Z-1
3 By Senator Carnley
4 RFD: Finance and Taxation Education
5 First Read: 13-Feb-24



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SYNOPSIS:

This bill would exempt the gross proceeds from the sale of honeybees and their byproducts from state sales and use tax.

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1.(a) The gross proceeds from the sale of honey bees, including their inputs and byproducts, are exempt from the state sales and use tax as provided for in Section 40-23-2, Code of Alabama 1975.

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

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