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Replace line 8 on page 1 with the following:

 This bill would exempt up to twenty-five
thousand dollars (\$25,000) of the gross proceeds from

Replace lines 10 through 11 on page 1 with the
following:

 for agricultural livestock purposes from the
sales and use tax and provide a sunset date for the
exemption.

Replace line 19 on page 1 with the following:

 for up to twenty-five thousand dollars
(\$25,000) of agricultural fencing materials from sales
and use tax; and to provide a sunset date.

Replace line 21 on page 1 with the following:

 Section 1. For a period commencing October 1,
2024, and ending September 30, 2029, up to twenty-five
thousand dollars (\$25,000) of the gross proceeds from
the sale of fencing



25
26 Replace lines 25 through 26 on page 1 with the
27 following:

28 applications are exempt from the sales and use
29 tax as provided for in Section 40-23-2 and 40-23-61,
30 Code of Alabama 1975. The exemption provided in this
31 subdivision shall not apply to county or municipal
32 sales and use taxes unless approved by resolution or
33 ordinance adopted by the local governing body.

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