



**House Ways and Means Education Reported Substitute
for SB94**

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

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) For the period commencing October 1, 2024, and ending September 30, 2029, unless extended by an act of the Legislature, 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, propolis, royal jelly, beeswax, honeycombs, bee venom, and honeybee pollen.

For the purposes of this section, the term "honeybee byproducts" does not include honey.

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



**House Ways and Means Education Reported Substitute
for SB94**

29 Section 2. This act shall become effective on October
30 1, 2024.