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5 Replace line 25 on page 1 with the following:

6 2024-236, 2024 Regular Session, and Section 11-20-80,
7 Code of Alabama 1975, is
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9 Replace line 311 on page 12 with the following:

10 available to the authority."

11 "§11-20-81

12 (a) An agriculture authority, as a governmental
13 entity, is exempt from the payment of all state, county,
14 and municipal sales and use taxes. An agriculture
15 authority and its contractors shall be granted a
16 certificate of exemption from sales and use taxes by the
17 Department of Revenue as provided in Sections 40-9-14.1
18 and 40-9-60, or other general law.

19 (b) (1) Any county or municipal sales and use tax
20 proceeds that are collected by an agriculture authority;
21 a joint venture of the authority, including a
22 public/private venture of the authority; or a lessee of
23 the authority or a joint venture of the authority, and
24 remitted to a local taxing authority shall be rebated by



that local taxing authority to the agriculture authority.

(2) For an agriculture authority established pursuant to this article, after May 1, 2022, the county commission, at the time of the formation of the authority, may opt-out of the requirement to rebate sales taxes collected by a private entity, joint venture partner, or public-private partnership.

(c) An agriculture authority is exempt from paying all state, county, and local ad valorem taxes.

(d) An agriculture authority is exempt from paying any other taxes levied by a county, municipality, or other political subdivision of the state, including, but not limited to, license and excise taxes imposed relating to the privilege of engaging in any activities that the authority may engage in.

(e) All state lodging taxes collected by an authority and remitted to the taxing authority shall be rebated by that taxing authority to the agriculture authority"