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4  
5 Replace line 18 on page 1 with the following:

6 year in which certain growth targets are met.

7 Under existing law, the state levies a sales or use  
8 tax on purchases of tangible personal property depending  
9 on the manner in which the tangible personal property is  
10 acquired. The tax rates and exemptions for both taxes are  
11 similar.

12  
13 Replace line 25 on page 1 with the following:

14 growth requirement.

15 This bill would also make a technical revision to the  
16 use tax exemption statute to ensure that recently enacted  
17 exemptions from sales and use taxes are included in the  
18 statute and the exemptions for both taxes continue to be  
19 similar.

20  
21 Replace line 34 on page 2 with the following:

22 40-23-2, 40-23-40, 40-23-61 and 40-23-62, Code of  
23 Alabama 1975, to  
24



Replace line 41 on page 2 with the following:

Section 1. Sections 40-23-2, 40-23-40, 40-23-61 and  
40-23-62,

Replace line 365 on page 14 with the following:

d) ~~of this section~~ apply."

"§40-23-62

The storage, use, or other consumption in this state  
of the following tangible personal property is hereby  
specifically exempted from the tax imposed by this  
article:

(1) Property, on which the sales tax imposed by the  
provisions of Article 1 of this chapter is paid by the  
consumer to a person licensed under the provisions of  
Article 1 of this chapter.

(2) Tangible personal property, not to be used in the  
performance of a contract, brought into this state by a  
nonresident thereof for his or her own storage, use, or  
consumption while temporarily within this state.

(3) In addition to the exemptions provided in  
subdivisions (1) and (2), all exemptions enumerated in  
~~Sections 40-23-4(a) and 40-23-4.1~~ Article 1, Division 1,  
of this chapter are incorporated by reference in this  
section.



49                   (4) The storage, use, or other consumption in this  
50           state of religious magazines and publications. For the  
51           purpose of this subdivision the words "religious  
52           magazines and publications" shall be construed to mean  
53           printed or illustrated lessons, notes and explanations  
54           distributed by churches or other religious organizations  
55           free of charge to pupils or students in Sunday schools,  
56           Bible classes or other educational facilities established  
57           and maintained by churches or similar religious  
58           organizations in this state.""