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Replace lines 58 through 61 on page 3 with the following:

(f) (1) Except as provided in subdivision (2), the tax levied by this section shall parallel the tax imposed by Article 4 of Chapter 12 of Title 40, Code of Alabama 1975. This tax shall apply to the same persons and transactions to which that tax applies.

(2) Notwithstanding subdivision (1), the rental or lease of a motor vehicle that is required to be registered pursuant to Article 5 of Chapter 12 of Title 40 is exempt from this act.