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5 Replace lines 31 through 32 on page 2 with the following:

6 Revenue as an approved program or activity.

7 (4) OTHER ELIGIBLE PERSON. A state resident who
8 possesses a valid license or permit issued pursuant to
9 Section 9-12-82, 9-12-87, or 9-12-125, Code of Alabama
10 1975.

11 (5) RESTAURANT. A facility that prepares and sells
12 food
13

14 Replace line 34 on page 2 with the following:

15 (b) (1) A restaurant or other eligible person that
16 donates oyster shell material
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18 Replace lines 45 through 49 on page 2 with the following:

19 (3) The granting of the tax credits authorized by
20 this section shall be on a first-come, first-served basis
21 for the tax year in which the oyster shell recycling
22 occurred.
23

24 Replace lines 58 through 63 on page 3 with the following:



(e) The department shall do the following:

(1) Provide a standardized format for a certificate to be signed by the restaurant and certified by the Oyster Shell Recycling Program to indicate the amount of oyster shells recycled to substantiate the credit being claimed.

(2) Require the taxpayer to provide a copy of the certificate when claiming the tax credit pursuant to this section. Failure to file the required certificate shall result in the automatic denial of the credit.

Replace lines 72 through 81 on page 3 with the following:

(3) An entity taxed as a partnership, S-corporation, or electing pass-through entity shall pass through any credit authorized by the section to the partners, members, or shareholders on a pro rata share basis.

Replace lines 89 through 90 on page 4 with the following:

claimed beginning with the 2027 tax year and may not be claimed for tax years after the 2031 tax year.