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5 Replace line 32 on page 2 with the following:

6 (4) OTHER ELIGIBLE PERSON. A state resident who
7 possesses a valid license or permit issued pursuant to
8 Section 9-12-82, 9-12-87, or 9-12-125 Code of Alabama
9 1975.10 (5) RESTAURANT. A facility that prepares and sells
11 food

12

13 Replace line 34 on page 2 with the following:

14 (b) (1) A restaurant or other eligible person that
15 donates oyster shell material

16

17 Replace lines 45 through 49 on page 2 with the following:

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

22

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

24 (e) The Department shall do the following:



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

34

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

40

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

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