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4  
5 Replace line 23 on page 1 with the following:

6 sales and use tax as provided for in Section 40-23-2  
7 and 40-23-61, Code of  
8

9 Replace lines 26 through 30 on pages 1 through 2 with the  
10 following:

11 mean a licensed commercial fisherman or an owner of a  
12 commercially licensed vessel that is also licensed  
13 pursuant to Section 9-12-125, Code of Alabama 1975 to  
14 sell seafood to the public.

15 (b) Any county or municipality may exempt the gross  
16 proceeds from the retail sale of fish or seafood which is  
17 in its original or unmanufactured state by a producer  
18 from county or municipal sales and use taxes in  
19 accordance with Section 40-23-4.01, Code of Alabama 1975.