

HB87 ENGROSSED



1 HB87
2 TBXCP15-2
3 By Representative Sells
4 RFD: Ways and Means Education
5 First Read: 13-Jan-26
6 PFD: 17-Dec-25



1

2

3

4

5

6

7

8

A BILL

TO BE ENTITLED

AN ACT

9 Relating to sales and use tax; to exempt the gross
10 proceeds from the sale of dried corn sold as deer feed from
11 state sales and use taxes; and to allow municipalities and
12 counties to exempt deer corn from local sales and use
13 taxes.

14 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

15 Section 1. (a) For the purposes of this section, the
16 term "deer corn" shall mean any shelled corn sold, or
17 otherwise held out, for wild deer consumption.

18 (b) The gross proceeds from the sale of deer corn are
19 exempt from state sales and use taxes.

20 (c) Any county or municipality may exempt the gross
21 proceeds from the sale of deer corn from county or municipal
22 sales and use taxes in accordance with Section 40-23-4.01,
23 Code of Alabama 1975.



HB87 Engrossed

26
27
28

House of Representatives

29 Read for the first time and referred13-Jan-26
30 to the House of Representatives
31 committee on Ways and Means
32 Education
33
34 Read for the second time and placed14-Jan-26
35 on the calendar:
36 0 amendments
37
38 Read for the third time and passed20-Jan-26
39 as amended
40 Yea 79
41 Nays 1
42 Abstains 22
43
44
45 John Treadwell
46 Clerk
47