

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



HB87 Engrossed

A BILL

TO BE ENTITLED

AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

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

Section 2. This act shall become effective on September 1, 2026.



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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
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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 Yeas 79
41 Nays 1
42 Abstains 22
43
44

45 John Treadwell
46 Clerk
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