

SB123 INTRODUCED



1 SB123

2 W1BQX9E-1

3 By Senator Sessions

4 RFD: Agriculture, Conservation, and Forestry

5 First Read: 13-Jan-26



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4 SYNOPSIS:

5 This bill would exempt certain retail sales of
6 fish or other seafood from state sales and use taxes
7 and would provide for municipalities and counties to
8 exempt these sales from local sales and use taxes.

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11 A BILL

12 TO BE ENTITLED

13 AN ACT

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15 Relating to taxation; to provide an exemption from the
16 state sales and use tax for certain retail sales of fish or
17 other seafood; and to provide for counties and municipalities
18 to exempt these sales from local sales and use taxes.

19 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

20 Section 1. (a) (1) The gross proceeds from the retail
21 sale of fish or other seafood which is in its original or
22 unmanufactured state by a producer are exempt from the state
23 sales and use tax as provided for in Section 40-23-2, Code of
24 Alabama 1975.

25 (2) For the purposes of this section, "producer" shall
26 mean an angler or a fisherman.

27 (b) The exemption provided in this section shall not
28 apply to county or municipal sales and use taxes unless

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29 approved by resolution or ordinance adopted by the local
30 governing body.

31 Section 2. This act shall become effective on September
32 1, 2026.