

SB123 INTRODUCED



1 SB123
2 W1BQX9E-1
3 By Senator Sessions
4 RFD: Agriculture, Conservation, and Forestry
5 First Read: 13-Jan-26



SYNOPSIS:

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

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

(b) The exemption provided in this section shall not 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.