



SYNOPSIS:

Under existing law, the gross proceeds from the sale of certain items are exempt from sales and use tax.

This bill would exempt the gross proceeds from the sale of deer corn from state sales and use taxes.

This bill would also allow municipalities and counties to exempt deer corn from local sales and use taxes.

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



29 exempt from state sales and use taxes.

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

34 Section 2. This act shall become effective on September
35 1, 2026.