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4 SYNOPSIS:

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

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

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

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15 A BILL

16 TO BE ENTITLED

17 AN ACT

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

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

28 (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.