

**SB94 ENGROSSED**



1 SB94  
2 X4QGE7Z-2  
3 By Senator Carnley  
4 RFD: Finance and Taxation Education  
5 First Read: 13-Feb-24



## SB94 Engrossed

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A BILL  
TO BE ENTITLED  
AN ACT

Relating to taxation; to provide an exemption from the state sales and use tax for honeybees and their byproducts.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) For the period commencing October 1, 2024, and ending September 30, 2029, unless extended by an act of the Legislature, the gross proceeds from the sale of honey bees, including their inputs and byproducts, are exempt from the state sales and use tax as provided for in Section 40-23-2, Code of Alabama 1975.

(b) For purposes of this section, the term "honeybee byproducts" means the various substances and materials produced by honeybees during their life cycle and hive activities, including, but not limited to, honey, propolis, royal jelly, beeswax, honeycombs, bee venom, and honeybee pollen.

Section 2. This act shall become effective on October 1, 2024.



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27  
28 Senate

29 Read for the first time and referred .....13-Feb-24  
30 to the Senate committee on Finance  
31 and Taxation Education  
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33 Read for the second time and placed .....11-Apr-24  
34 on the calendar:  
35 1 amendment  
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37 Read for the third time and passed .....18-Apr-24  
38 as amended  
39 Yeas 29  
40 Nays 0  
41 Abstains 0

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43  
44 Patrick Harris,  
45 Secretary.  
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