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Replace line 28 on page 1 with the following:  
employer, not including any incentive made pursuant to  
Article 13 of Chapter 23 of Title 41, Code of Alabama  
1975.

Replace line 70 on page 3 with the following:

(e) This section shall not apply to any  
employer with a collective bargaining unit where the  
employer, as of October 1, 2024, has entered into a  
collective bargaining agreement for that collective  
bargaining unit with a labor organization or to which  
a secret ballot election has already occurred under  
applicable federal law.

(f) The Alabama Department of Revenue may investigate