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Replace line 8 on page 1 with the following:

 This bill would exempt up to twenty-five thousand dollars (\$25,000) of the gross proceeds from

Replace lines 10 through 11 on page 1 with the following:

 for agricultural livestock purposes from the sales and use tax and provide a sunset date for the exemption.

Replace lines 18 through 19 on page 1 with the following:

 Relating to taxation; to provide an exemption for up to twenty-five thousand dollars (\$25,000) of agricultural fencing materials from the sales and use tax; and to provide a sunset date.

Replace line 21 on page 1 with the following:

 Section 1. (a) For a period commencing October 1, 2024, and ending September 30, 2029, up to



25 twenty-five thousand dollars (\$25,000) of the gross
26 proceeds from the sale of fencing

27
28 Replace lines 25 through 26 on page 1 with the
29 following:

30 applications are exempt from the sales and use
31 tax as provided for in Sections 40-23-2 and 40-23-61,
32 Code of Alabama 1975. The exemption provided in this
33 subdivision shall not apply to county or municipal
34 sales and use taxes unless approved by resolution or
35 ordinance adopted by the local governing body.

36 (b) To qualify for the exemption, a retail
37 purchaser shall provide to a seller an affidavit
38 confirming the purchased material is strictly for an
39 agriculture livestock application. The affidavit shall
40 relieve the seller of the obligation to collect the
41 tax under Chapter 23 of Title 40, Code of Alabama
42 1975, with respect to the sale of such materials. The
43 Department of Revenue shall make the affidavit
44 available to sellers.