

HB3 ENGROSSED



1 HB3
2 RBQ71YY-2
3 By Representative Brown
4 RFD: Ways and Means Education
5 First Read: 13-Jan-26
6 PFD: 25-Jun-25



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5 A BILL
6 TO BE ENTITLED
7 AN ACT

9 Relating to taxation; to provide an exemption from the
10 state sales and use tax for certain retail sales of fish or
11 other seafood; and to provide for counties and municipalities
12 to exempt these sales from local sales and use taxes.

13 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

14 Section 1. (a) (1) The gross proceeds from the retail
15 sale of fish or other seafood which is in its original or
16 unmanufactured state by a producer are exempt from the state
17 sales and use tax as provided for in Section 40-23-2 and
18 40-23-61, Code of Alabama 1975.

24 (b) Any county or municipality may exempt the gross
25 proceeds from the retail sale of fish or seafood which is in
26 its original or unmanufactured state by a producer from county
27 or municipal sales and use taxes in accordance with Section
28 40-23-4.01, Code of Alabama 1975.

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29 Section 2. This act shall become effective on September
30 1, 2026.



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House of Representatives

34 Read for the first time and referred 13-Jan-26
35 to the House of Representatives
36 committee on Ways and Means
37 Education
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39 Read for the second time and placed 21-Jan-26
40 on the calendar:
41 1 amendment
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43 Read for the third time and passed 22-Jan-26
44 as amended
45 Yeas 103
46 Nays 0
47 Abstains 1
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50 John Treadwell
51 Clerk
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