

**CERTIFICATION OF ADMINISTRATIVE RULES
FILED WITH THE LEGISLATIVE SERVICES AGENCY
OTHNI LATHRAM, DIRECTOR**

(Pursuant to Code of Alabama 1975, §41-22-6, as amended).

I certify that the attached is/are correct copy/copies of rule/s as promulgated and adopted on Friday, October 18, 2024, and filed with the agency secretary on Friday, October 18, 2024.

AGENCY NAME: Alabama Department of Revenue Sales and Use Tax Division

INTENDED ACTION: New

RULE NO.: 810-6-3-.01.03
(If amended rule, give specific paragraph, subparagraphs, etc., being amended)

RULE TITLE: Fencing for Agriculture Livestock Applications.

ACTION TAKEN: State whether the rule was adopted with or without changes from the proposal due to written or oral comments:

Adopted without changes

NOTICE OF INTENDED ACTION PUBLISHED IN VOLUME XLII, ISSUE NO. 11, AAM,
DATED FRIDAY, AUGUST 30, 2024.

STATUTORY RULEMAKING AUTHORITY: §§40-2A-7(a)(5), 40-23-2, 40-23-31, 40-23-62, and 40-23-83 Code of Ala. 1975

REC'D & FILED
(Date Filed)
For LRS (Use Only)
OCT 21, 2024
LEGISLATIVE SVC AGENCY

Vernon Barnett

Vernon Barnett

Certifying Officer or his or her
Deputy

(NOTE: In accordance with §41-22-6(b), as amended, a proposed rule is required to be certified within 90 days after completion of the notice.)

810-6-3-.01.03

**Fencing for Agriculture Livestock
Applications..**

(1) Beginning on October 1, 2024, and ending on September 30, 2029, up to \$25,000 from the sale of fencing materials, such as t-posts, wood posts, barbed wire, net wire, smooth wire, standard metal gates, and other like materials used for the purpose of fencing in agriculture livestock applications are exempt from state sales and use taxes.

(2) This exemption does not apply to county or municipal sales taxes unless approved by resolution or ordinance adopted by the local governing body.

(3) To qualify for this exemption, the retail purchaser must provide the seller with affidavit Form ST:EXC-2 confirming the purchased material is strictly for an agriculture livestock application. The completed affidavit will relieve the seller of the obligation to collect the tax.

Author: Christy Vandevender

Statutory Authority: §§40-2A-7(a)(5), 40-23-2, 40-23-31, 40-23-62, and 40-23-83, Code of Ala. 1975.

History: New Rule: Published October 31, 2024; effective December 15, 2024.