

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.21. Fish and Minnow Sales by Producers.

(1) Sales of domesticated fish and minnows produced on farms are exempted from sales and use tax when such sales are made by the producer, a member of his immediate family, or for him by a person employed to assist in the production thereof. (Sections 40-23-4(a)(5) and 40-23-62(8))

(2) Fish and minnows are considered products of a farm only when they are raised from captive, domesticated stock owned by the producer or raised from fry to fingerlings acquired from commercial or publicly owned hatcheries. The exemption does not apply either with respect to sales of fish or minnows which originated as wild life in flowing streams, natural or artificial lakes or ponds, or with respect to retail sales of fish or minnows made by fish market operators, bait dealers, or other vendors who have purchased such fish or minnows for resale purposes.

(3) Sales of domesticated fish and minnows produced on farms do not qualify for the exemption contained in Section 40-23-4(a)(44) for sales of agricultural products by the person or corporation that planted, cultivated, and harvested such agricultural products. (Readopted through APA effective October 1, 1982, amended May 22, 1993)