

40-9-22. Nuclear fuel assemblies.

All nuclear fuel assemblies, together with the nuclear materials contained therein, and all reprocessed, recycled or residual nuclear fuel by-products, fissionable or otherwise used or useful in the production of electricity by persons regularly engaged in furnishing electricity to any person or persons shall be exempt from state, county and municipal taxes, excises, licenses, fees or other charges of any nature whatsoever. Nuclear fuel assemblies as used herein shall not include permanently installed equipment or structures.

It is the intention of the Legislature of Alabama that the exemptions herein provided shall not be repealed or otherwise diminished unless the statute effecting such repeal shall make specific reference to this section and shall clearly demonstrate a legislative intention to repeal or otherwise affect the exemptions provided in this section.