
NOTICE

Friday, August 16, 2024

Fencing for Agriculture Livestock Applications

In accordance with Act 2024-169, 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. To qualify for this exemption, a retail purchaser shall provide to a seller an affidavit, Form ST: EXC-2, confirming the purchased material is strictly for an agriculture livestock application. The exemption shall commence on October 1, 2024, and end on September 30, 2029.

The exemption shall not apply to county or municipal sales or use taxes unless approved by resolution or ordinance adopted by the local governing body.

For more information, email STExemptionUnit@revenue.alabama.gov.

Contact

Sales and Use Tax Division

Exemption Unit

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