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## **NOTICE**

Friday, August 16, 2024

### **Exemption for Sales of Honeybees and Their Byproducts**

In accordance with Act 2024-448, the gross proceeds from the sale of honeybees, including their inputs and byproducts, are exempt from state sales and use taxes. The exemption shall commence on October 1, 2024, and end on September 30, 2029.

For the purposes of this act, the term “honeybee byproducts” means the various substances and materials produced by honeybees during their life cycle and hive activities, including, but not limited to, propolis, royal jelly, beeswax, honeycombs, bee venom, and honeybee pollen. For the purpose of this act, the term “honeybee byproducts” does not include honey.

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](mailto:STExemptionUnit@revenue.alabama.gov).

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#### **Contact**

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