



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION

ST: EXC-2
7/24

Agriculture Livestock Fencing Materials Exemption Affidavit

Purchaser's Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Invoice Total: _____ SCS Farm Number (if available): _____

I understand that Alabama law provides the following concerning the agriculture livestock fencing exemption:

- a. The exemption is valid for the period commencing October 1, 2024, and ending September 30, 2029.
- b. The exemption is limited to \$25,000 of the gross proceeds 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 agricultural livestock applications.
- c. The exemption shall not apply to county or municipal sales and use taxes unless approved by resolution or ordinance adopted by the local governing body.

I, the undersigned, hereby certify that the fencing materials purchased from _____
(name of seller)

meet the provisions listed above and will be used strictly for an agriculture livestock application. These purchases are therefore exempt from state sales and use taxes and any applicable county and/or municipal sales or use taxes exempted by local resolution or ordinance adopted by the local governing body. As provided, I am aware that the liability for payment of any sales or use taxes ultimately determined to be applicable with respect to the fencing materials so purchased will be the exclusive responsibility of the undersigned.

Purchaser's Signature: _____ Date: _____

I declare under penalty of perjury that the information provided in this affidavit is true, complete, and correct to the best of my knowledge.

NOTE: In the absence of a properly executed Agriculture Livestock Fencing Materials Exemption Affidavit Form ST: EXC-2, the seller will be liable for sales or use tax on any sales of such fencing materials. The seller must retain the original affidavit and a copy of the sales receipt for a three-year period.