

810-6-3-.01.03

**Fencing for Agriculture Livestock  
Applications..**

(1) Beginning on October 1, 2024, and ending on September 30, 2029, 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.

(2) This exemption does not apply to county or municipal sales taxes unless approved by resolution or ordinance adopted by the local governing body.

(3) To qualify for this exemption, the retail purchaser must provide the seller with affidavit Form ST:EXC-2 confirming the purchased material is strictly for an agriculture livestock application. The completed affidavit will relieve the seller of the obligation to collect the tax.

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**Statutory Authority:** §§40-2A-7(a)(5), 40-23-2, 40-23-31, 40-23-62, and 40-23-83, Code of Ala. 1975.

**History: New Rule:** Published October 31, 2024; effective December 15, 2024.