

810-6-3-.21 Sales of Fish, Bait, and Minnows

(1) Sales of domesticated fish and minnows produced on farms are exempted from sales and use tax when such sales are made by the producer, a member of his immediate family, or for him by a person employed to assist in the production thereof.

(2) Fish and minnows are considered products of a farm only when they are raised from captive, domesticated stock owned by the producer or raised from fry to fingerlings acquired from commercial or publicly owned hatcheries. The exemption does not apply either with respect to sales of fish or minnows which originated as wild life in flowing streams, natural or artificial lakes or ponds, or with respect to retail sales of fish or minnows made by fish market operators, bait dealers, or other vendors who have purchased such fish or minnows for resale purposes.

(3) Sales of domesticated fish and minnows produced on farms do not qualify for the exemption contained in §40-23-4(a)(45) for sales of agricultural products by the person or corporation that planted or cultivated, and harvested such agricultural products.

(4) Sales of bait used to capture or attempt to capture fish or other seafood in the process of commercial fishing by a holder of a commercial license issued pursuant to Title 9, Chapter 12, Code of Ala. 1975, is considered a wholesale sale and is exempt from sales and use taxes. Commercial fishing, pursuant to §40-23-1, is the activity of catching or processing fish or other seafood regularly and exclusively as a means of livelihood by a holder of a commercial license issued pursuant to Chapter 12 of Title 9. The term includes shellfish farmers, shrimpers, oysterers, lobsterers, and crabbers.

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Authority: §§Title 9 of Chapter 12, 40-23-1, 40-23-2, 40-23-4, 40-23-31, 40-23-62, and 40-23-83, Code of Ala. 1975.

History: Filed September 28, 1982.

Filed January 15, 1993.

Filed April 15, 1993, effective May 20, 1993.

Amended Filed: March 20, 2023, effective June 12, 2023.