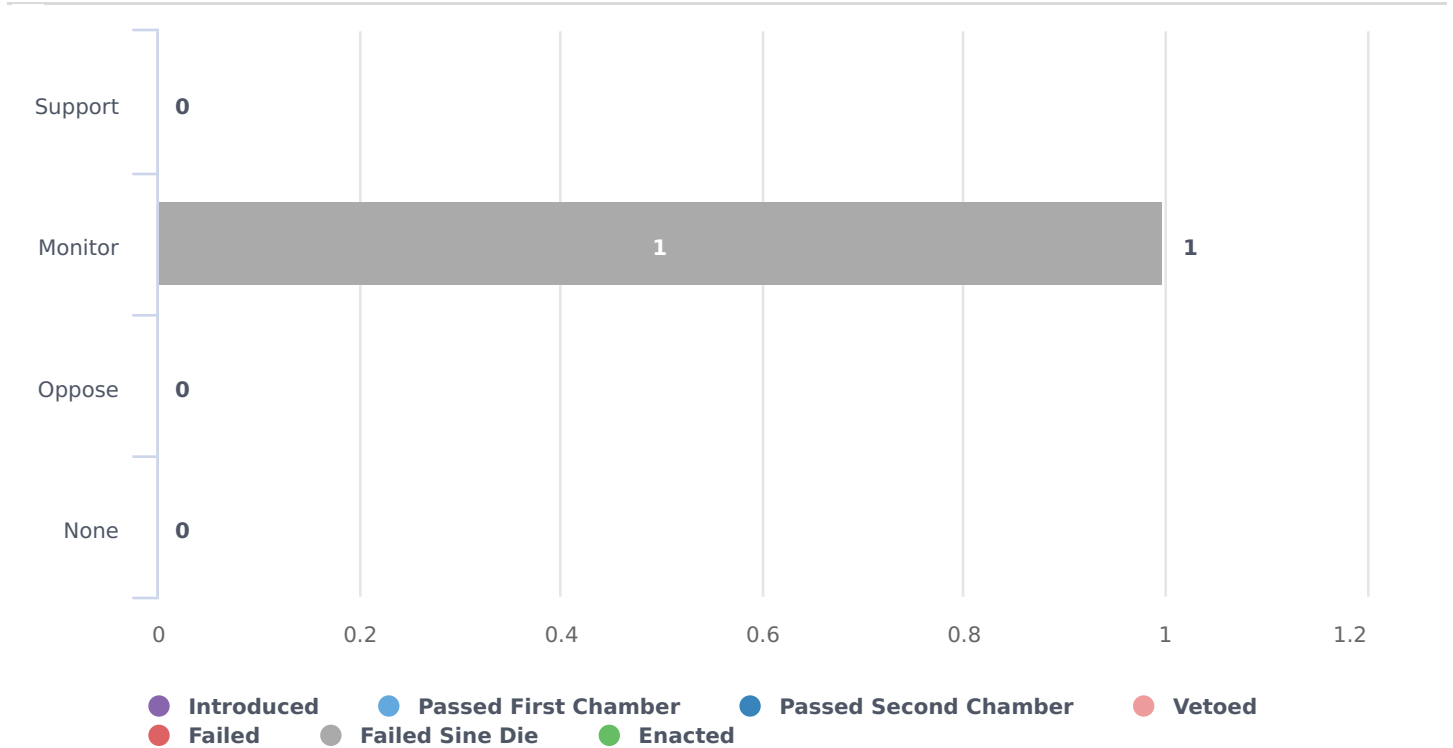


# Alabama - 2024 Legislative Overview

Last Updated: May 20, 2024

Bills by Last Status and Position



Bill State: AL (1)

State  
**AL**

Bill Number  
**HB 112**

Last Action  
**Fiscal Responsibility Pending  
Committee Action In House Of Origin  
2024 02 06**

Status  
**Failed sine die**

**Title**

Animals; dog and cat sales tax, dog and cat fund created; animal control officer training, sterilizations of dogs and cats, disposition of seized dogs and cats further provided for.

**Primary Sponsors**

Steve Clouse

**Bill Summary:** Last edited by Jeff Plummer at Feb 7, 2024, 4:18 PM

An Act to: (1) Create a tax on the gross proceeds of the sale of dogs and cats at a rate different than the general state gross sales tax; (2) Exempt certain persons in the business of selling dogs and cats from paying general state sales tax on supplies purchased in furtherance of the business; (3) Create the "Alabama Dog and Cat Fund"; and (4) Provide certain prohibitions on the adoption of an unsterilized dog or cat in Alabama. Provides that beginning on January 1, 2025, there is levied, to the exclusion and in lieu of all other taxes of every kind now imposed by law, and shall be collected and remitted in accordance with Article 1, Chapter 23 of Title 40, Code of Alabama 1975, a tax at the rate of nine (9) percent on the gross proceeds of the sales of dogs or cats in this state when sold by an individual, organization, corporation, association, partnership, or other entity that annually sells five (5) or more dogs or cats. Creates the Alabama Dog and Cat Fund in the State Treasury, administered by the Alabama Department of Economic & Community Affairs, and consisting of tax proceeds collected pursuant to this section. Provides that all proceeds from the tax levied pursuant to this shall be deposited into the Alabama Dog and Cat Fund. Provides that the gross proceeds from the sale of a dog or cat are exempt from the general state gross sales tax (currently 4%). Provides that any entity required to collect the tax on the gross proceeds of the sale of a dog or cat pursuant to this section is exempted from paying any state, county, or municipal sales tax on dog or cat food, medicine, and any other equipment or supplies used in furtherance of the business. For purposes of this section: "Sale or sell" means any transfer of funds for the purchase, adoption, transfer, rehoming, or resale of a dog or cat. Amends Title 3 (Animals), Chapter 9 (Sterilization of Dogs and Cats) of the Code of Alabama to: (1) Rename the chapter as the "Protecting Our Pets Through Shelter and Sterilization Act; (2) Add "animal rescue organizations" to the definition of "animal shelter"; (3) Include dogs and cats being fostered by certain entities in the sterilization requirements; and (4) Provide that persons failing to comply with sterilization requirements shall be guilty of a Class B misdemeanor and subject to a fine of not less than \$300 (currently \$50) and not more than \$1,000 (currently \$200).

**Introduction Date:** 2024-02-06

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