

1 HB298
2 148875-1
3 By Representatives Long, Love, Baughn, Chesteen, Buttram,
4 Moore (B), Millican, Bridges, Laird, Sessions, Butler,
5 Williams (D), Henry, Greer, McClendon, Johnson (K), Shiver,
6 Standridge, Hammon, Barton, Fincher and Wood
7 RFD: Ways and Means Education
8 First Read: 19-FEB-13

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8 SYNOPSIS: Under existing law, ammunition manufactured
9 for firearms is not exempt from sales tax.

10 This bill would provide that ammunition
11 manufactured for firearms is exempt from sales tax.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 To amend Section 40-23-4 of the Code of Alabama
18 1975, as amended by Act 2012-185, 2012 Regular Session (Acts
19 2012); to provide that ammunition manufactured for firearms
20 are exempt from sales tax.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. Section 40-23-4 of the Code of Alabama
23 1975, as amended by Act 2012-185, 2012 Regular Session (Acts
24 2012), is amended to read as follows:

25 "§40-23-4.

26 "(a) There are exempted from the provisions of this
27 division and from the computation of the amount of the tax

1 levied, assessed, or payable under this division the
2 following:

3 "(1) The gross proceeds of the sales of lubricating
4 oil and gasoline as defined in Sections 40-17-30 and 40-17-170
5 and the gross proceeds from those sales of lubricating oil
6 destined for out-of-state use which are transacted in a manner
7 whereby an out-of-state purchaser takes delivery of such oil
8 at a distributor's plant within this state and transports it
9 out-of-state, which are otherwise taxed.

10 "(2) The gross proceeds of the sale, or sales, of
11 fertilizer when used for agricultural purposes. The word
12 "fertilizer" shall not be construed to include cottonseed
13 meal, when not in combination with other materials.

14 "(3) The gross proceeds of the sale, or sales, of
15 seeds for planting purposes and baby chicks and poults.
16 Nothing herein shall be construed to exempt or exclude from
17 the computation of the tax levied, assessed, or payable, the
18 gross proceeds of the sale or sales of plants, seedlings,
19 nursery stock, or floral products.

20 "(4) The gross proceeds of sales of insecticides and
21 fungicides when used for agricultural purposes or when used by
22 persons properly permitted by the Department of Agriculture
23 and Industries or any applicable local or state governmental
24 authority for structural pest control work and feed for
25 livestock and poultry, but not including prepared food for
26 dogs and cats.

1 "(5) The gross proceeds of sales of all livestock by
2 whomsoever sold, and also the gross proceeds of poultry and
3 other products of the farm, dairy, grove, or garden, when in
4 the original state of production or condition of preparation
5 for sale, when such sale or sales are made by the producer or
6 members of his immediate family or for him by those employed
7 by him to assist in the production thereof. Nothing herein
8 shall be construed to exempt or exclude from the measure or
9 computation of the tax levied, assessed, or payable hereunder,
10 the gross proceeds of sales of poultry or poultry products
11 when not products of the farm.

12 "(6) Cottonseed meal exchanged for cottonseed at or
13 by cotton gins.

14 "(7) The gross receipts from the business on which,
15 or for engaging in which, a license or privilege tax is levied
16 by or under the provisions of Sections 40-21-50, 40-21-53, and
17 40-21-56 through 40-21-60; provided, that nothing contained in
18 this subdivision shall be construed to exempt or relieve the
19 person or persons operating the business enumerated in said
20 sections from the payments of the tax levied by this division
21 upon or measured by the gross proceeds of sales of any
22 tangible personal property, except gas and water, the gross
23 receipts from the sale of which are the measure of the tax
24 levied by said Section 40-21-50, merchandise or other tangible
25 commodities sold at retail by said persons, unless the gross
26 proceeds of sale thereof are otherwise specifically exempted
27 by the provisions of this division.

1 "(8) The gross proceeds of sales or gross receipts
2 of or by any person, firm, or corporation, from the sale of
3 transportation, gas, water, or electricity, of the kinds and
4 natures, the rates and charges for which, when sold by public
5 utilities, are customarily fixed and determined by the Public
6 Service Commission of Alabama or like regulatory bodies.

7 "(9) The gross proceeds of the sale, or sales of
8 wood residue, coal, or coke to manufacturers, electric power
9 companies, and transportation companies for use or consumption
10 in the production of by-products, or the generation of heat or
11 power used in manufacturing tangible personal property for
12 sale, for the generation of electric power or energy for use
13 in manufacturing tangible personal property for sale or for
14 resale, or for the generation of motive power for
15 transportation.

16 "(10) The gross proceeds from the sale or sales of
17 fuel and supplies for use or consumption aboard ships,
18 vessels, towing vessels, or barges, or drilling ships, rigs or
19 barges, or seismic or geophysical vessels, or other watercraft
20 (herein for purposes of this exemption being referred to as
21 "vessels") engaged in foreign or international commerce or in
22 interstate commerce; provided, that nothing in this division
23 shall be construed to exempt or exclude from the measure of
24 the tax herein levied the gross proceeds of sale or sales of
25 material and supplies to any person for use in fulfilling a
26 contract for the painting, repair, or reconditioning of
27 vessels, barges, ships, other watercraft, and commercial

1 fishing vessels of over five tons load displacement as
2 registered with the U.S. Coast Guard and licensed by the State
3 of Alabama Department of Conservation and Natural Resources.

4 "For purposes of this subdivision, it shall be
5 presumed that vessels engaged in the transportation of cargo
6 between ports in the State of Alabama and ports in foreign
7 countries or possessions or territories of the United States
8 or between ports in the State of Alabama and ports in other
9 states are engaged in foreign or international commerce or
10 interstate commerce, as the case may be. For the purposes of
11 this subdivision, the engaging in foreign or international
12 commerce or interstate commerce shall not require that the
13 vessel involved deliver cargo to or receive cargo from a port
14 in the State of Alabama. For purposes of this subdivision,
15 vessels carrying passengers for hire, and no cargo, between
16 ports in the State of Alabama and ports in foreign countries
17 or possessions or territories of the United States or between
18 ports in the State of Alabama and ports in other states shall
19 be engaged in foreign or international commerce or interstate
20 commerce, as the case may be, if, and only if, both of the
21 following conditions are met: (i) The vessel in question is a
22 vessel of at least 100 gross tons; and (ii) the vessel in
23 question has an unexpired certificate of inspection issued by
24 the United States Coast Guard or by the proper authority of a
25 foreign country for a foreign vessel, which certificate is
26 recognized as acceptable under the laws of the United States.
27 Vessels which are engaged in foreign or international commerce

1 or interstate commerce shall be deemed for the purposes of
2 this subdivision to remain in such commerce while awaiting or
3 under repair in a port of the State of Alabama if such vessel
4 returns after such repairs are completed to engaging in
5 foreign or international commerce or interstate commerce. For
6 purposes of this subdivision, seismic or geophysical vessels
7 which are engaged either in seismic or geophysical tests or
8 evaluations exclusively in offshore federal waters or in
9 traveling to or from conducting such tests or evaluations
10 shall be deemed to be engaged in international or foreign
11 commerce. For purposes of this subdivision, proof that fuel
12 and supplies purchased are for use or consumption aboard
13 vessels engaged in foreign or international commerce or in
14 interstate commerce may be accomplished by the merchant or
15 seller securing the duly signed certificate of the vessel
16 owner, operator, or captain or their respective agent on a
17 form prescribed by the department that the fuel and supplies
18 purchased are for use or consumption aboard vessels engaged in
19 foreign or international commerce or in interstate commerce.
20 Any person filing a false certificate shall be guilty of a
21 misdemeanor and upon conviction shall be fined not less than
22 \$25 nor more than \$500 for each offense. Each false
23 certificate filed shall constitute a separate offense. Any
24 person filing a false certificate shall be liable to the
25 department for all taxes imposed by this division upon the
26 merchant or seller, together with any interest or penalties
27 thereon, by reason of the sale or sales of fuel and supplies

1 applicable to such false certificate. If a merchant or seller
2 of fuel and supplies secures the certificate herein mentioned,
3 properly completed, such merchant or seller shall not be
4 liable for the taxes imposed by this division, if such
5 merchant or seller had no knowledge that such certificate was
6 false when it was filed with such merchant or seller.

7 "(11) The gross proceeds of sales of tangible
8 personal property to the State of Alabama, to the counties
9 within the state and to incorporated municipalities of the
10 State of Alabama.

11 "(12) The gross proceeds of the sale or sales of
12 railroad cars, vessels, barges, and commercial fishing vessels
13 of over five tons load displacement as registered with the
14 U.S. Coast Guard and licensed by the State of Alabama
15 Department of Conservation and Natural Resources, when sold by
16 the manufacturers or builders thereof.

17 "(13) The gross proceeds of the sale or sales of
18 materials, equipment, and machinery which, at any time, enter
19 into and become a component part of ships, vessels, towing
20 vessels or barges, or drilling ships, rigs or barges, or
21 seismic or geophysical vessels, other watercraft and
22 commercial fishing vessels of over five tons load displacement
23 as registered with the U.S. Coast Guard and licensed by the
24 State of Alabama Department of Conservation and Natural
25 Resources. Additionally, the gross proceeds from the sale or
26 sales of lifeboats, personal flotation devices, ring life
27 buoys, survival craft equipment, distress signals, EPIRB's,

1 fire extinguishers, injury placards, waste management plans
2 and logs, marine sanitation devices, navigation rulebooks,
3 navigation lights, sound signals, navigation day shapes, oil
4 placard cards, garbage placards, FCC SSL, stability
5 instructions, first aid equipment, compasses, anchor and radar
6 reflectors, general alarm systems, bilge pumps, piping, and
7 discharge and electronic position fixing devices which are
8 used on the aforementioned watercraft.

9 "(14) The gross proceeds of the sale or sales of
10 fuel oil purchased as fuel for kiln use in manufacturing
11 establishments.

12 "(15) The gross proceeds of the sale or sales of
13 tangible personal property to county and city school boards,
14 independent school boards, and all educational institutions
15 and agencies of the State of Alabama, the counties within the
16 state, or any incorporated municipalities of the State of
17 Alabama.

18 "(16) The gross proceeds from the sale of all
19 devices or facilities, and all identifiable components
20 thereof, or materials for use therein, acquired primarily for
21 the control, reduction, or elimination of air or water
22 pollution and the gross proceeds from the sale of all
23 identifiable components of or materials used or intended for
24 use in structures built primarily for the control, reduction,
25 or elimination of air and water pollution.

26 "(17) The gross proceeds of sales of tangible
27 personal property or the gross receipts of any business which

1 the state is prohibited from taxing under the Constitution or
2 laws of the United States or under the Constitution of this
3 state.

4 "(18) When dealers or distributors use parts taken
5 from stocks owned by them in making repairs without charge for
6 such parts to the owner of the property repaired pursuant to
7 warranty agreements entered into by manufacturers, such use
8 shall not constitute taxable sales to the manufacturers,
9 distributors, or to the dealers, under this division or under
10 any county sales tax law.

11 "(19) The gross proceeds received from the sale or
12 furnishing of food, including potato chips, candy, fruit and
13 similar items, soft drinks, tobacco products, and stationery
14 and other similar or related articles by hospital canteens
15 operated by Alabama state hospitals at Bryce Hospital and
16 Partlow State School for Mental Deficients at Tuscaloosa,
17 Alabama, and Searcy Hospital at Mt. Vernon, Alabama, for the
18 benefit of the patients therein.

19 "(20) The gross proceeds of the sale, or sales, of
20 wrapping paper and other wrapping materials when used in
21 preparing poultry or poultry products for delivery, shipment,
22 or sale by the producer, processor, packer, or seller of such
23 poultry or poultry products, including pallets used in
24 shipping poultry and egg products, paper or other materials
25 used for lining boxes or other containers in which poultry or
26 poultry products are packed together with any other materials

1 placed in such containers for the delivery, shipment, or sale
2 of poultry or poultry products.

3 "(21) The gross proceeds of the sales of all
4 antibiotics, hormones and hormone preparations, drugs,
5 medicines or medications, vitamins, minerals or other
6 nutrients, and all other feed ingredients including
7 concentrates, supplements, and other feed ingredients when
8 such substances are used as ingredients in mixing and
9 preparing feed for fish raised to be sold on a commercial
10 basis, livestock, and poultry. Such exemption herein granted
11 shall be in addition to exemptions now provided by law for
12 feed for fish raised to be sold on a commercial basis,
13 livestock, and poultry, but not including prepared foods for
14 dogs or cats.

15 "(22) The gross proceeds of the sale, or sales, of
16 seedlings, plants, shoots, and slips which are to be used for
17 planting vegetable gardens or truck farms and other
18 agricultural purposes. Nothing herein shall be construed to
19 exempt, or exclude from the computation of the tax levied,
20 assessed, or payable, the gross proceeds of the sale, or the
21 use of plants, seedlings, shoots, slips, nursery stock, and
22 floral products, except as hereinabove exempted.

23 "(23) The gross proceeds of the sale, or sales, of
24 fabricated steel tube sections, when produced and fabricated
25 in this state by any person, firm, or corporation for any
26 vehicular tunnel for highway vehicular traffic, when sold by
27 the manufacturer or fabricator thereof, and also the gross

1 proceeds of the sale, or sales, of steel which enters into and
2 becomes a component part of such fabricated steel tube
3 sections of said tunnel.

4 "(24) The gross proceeds from sales of admissions to
5 any theatrical production, symphonic or other orchestral
6 concert, ballet, or opera production when such concert or
7 production is presented by any society, association, guild, or
8 workshop group, organized within this state, whose members or
9 some of whose members regularly and actively participate in
10 such concerts or productions for the purposes of providing a
11 creative outlet for the cultural and educational interests of
12 such members, and of promoting such interests for the
13 betterment of the community by presenting such productions to
14 the general public for an admission charge. The employment of
15 a paid director or conductor to assist in any such
16 presentation described in this subdivision shall not be
17 construed to prohibit the exemptions herein provided.

18 "(25) The gross proceeds of sales of herbicides for
19 agricultural uses by whomsoever sold. The term herbicides, as
20 used in this subdivision, means any substance or mixture of
21 substances intended to prevent, destroy, repel, or retard the
22 growth of weeds or plants. It shall include preemergence
23 herbicides, postemergence herbicides, lay-by herbicides,
24 pasture herbicides, defoliant herbicides, and desiccant
25 herbicides.

26 "(26) The Alabama Chapter of the Cystic Fibrosis
27 Research Foundation and the Jefferson Tuberculosis Sanatorium

1 and any of their departments or agencies, heretofore or
2 hereafter organized and existing in good faith in the State of
3 Alabama for purposes other than for pecuniary gain and not for
4 individual profit, shall be exempted from the computation of
5 the tax on the gross proceeds of all sales levied, assessed,
6 or payable.

7 "(27) The gross proceeds from the sale or sales of
8 fuel for use or consumption aboard commercial fishing vessels
9 are hereby exempt from the computation of all sales taxes
10 levied, assessed, or payable under the provisions of this
11 division or levied under any county or municipal sales tax
12 law.

13 "The words commercial fishing vessels shall mean
14 vessels whose masters and owners are regularly and exclusively
15 engaged in fishing as their means of livelihood.

16 "(28) The gross proceeds of sales of sawdust, wood
17 shavings, wood chips, and other like materials sold for use as
18 chicken litter by poultry producers and poultry processors.

19 "(29) The gross proceeds of the sales of all
20 antibiotics, hormones and hormone preparations, drugs,
21 medicines, and other medications including serums and
22 vaccines, vitamins, minerals, or other nutrients for use in
23 the production and growing of fish, livestock, and poultry by
24 whomsoever sold. Such exemption as herein granted shall be in
25 addition to the exemption provided by law for feed for fish,
26 livestock, and poultry, and in addition to the exemptions
27 provided by law for the above-enumerated substances and

1 products when mixed and used as ingredients in fish,
2 livestock, and poultry feed.

3 "(30) The gross proceeds of the sale or sales of all
4 medicines prescribed by physicians for persons who are 65
5 years of age or older, and when said prescriptions are filled
6 by licensed pharmacists, shall be exempted under this division
7 or under any county or municipal sales tax law. The exemption
8 provided in this section shall not apply to any medicine
9 purchased in any manner other than as is herein provided.

10 "For the purposes of this subdivision, proof of age
11 may be accomplished by filing with the dispensing pharmacist
12 any one or more of the following documents:

13 "a. The name and claim number as shown on a
14 "Medicare" card issued by the United States Social Security
15 Administration.

16 "b. A certificate executed by any adult person
17 having knowledge of the fact that the person for whom the
18 medicine was prescribed is not less than 65 years of age.

19 "c. An affidavit executed by any adult person having
20 knowledge of the fact that the person for whom the medicine
21 was prescribed is not less than 65 years of age.

22 "For the purposes of this subdivision, any person
23 filing a false proof of age shall be guilty of a misdemeanor
24 and upon conviction thereof shall be punished by a fine of
25 \$100.

26 "(31) There shall be exempted from the tax levied by
27 this division the gross receipts of sales of grass sod of all

1 kinds and character when in the original state of production
2 or condition of preparation for sale, when such sales are made
3 by the producer or members of his family or for him by those
4 employed by him to assist in the production thereof; provided,
5 that nothing herein shall be construed to exempt sales of sod
6 by a person engaged in the business of selling plants,
7 seedlings, nursery stock, or floral products.

8 "(32) The gross receipts of sales of the following
9 items or materials which are necessary in the farm-to-market
10 production of tomatoes when such items or materials are used
11 by the producer or members of his family or for him by those
12 employed by him to assist in the production thereof: Twine for
13 tying tomatoes, tomato stakes, field boxes (wooden boxes used
14 to take tomatoes from the fields to shed), and tomato boxes
15 used in shipments to customers.

16 "(33) The gross proceeds from the sale of liquefied
17 petroleum gas or natural gas sold to be used for agricultural
18 purposes.

19 "(34) The gross receipts of sales from state
20 nurseries of forest tree seedlings.

21 "(35) The gross receipts of sales of forest tree
22 seed by the state.

23 "(36) The gross receipts of sales of Lespedeza
24 bicolor and other species of perennial plant seed and
25 seedlings sold for wildlife and game food production purposes
26 by the state.

1 "(37) The gross receipts of any aircraft
2 manufactured, sold, and delivered in this state if said
3 aircraft are not permanently domiciled in Alabama and are
4 removed to another state.

5 "(38) The gross proceeds from the sale or sales of
6 all diesel fuel used for off-highway agricultural purposes.

7 "(39) The gross proceeds from sales of admissions to
8 any sporting event which:

9 "a. Takes place in the State of Alabama on or after
10 January 1, 1984, regardless of when such sales occur; and

11 "b. Is hosted by a not-for-profit corporation
12 organized and existing under the laws of the State of Alabama;
13 and

14 "c. Determines a national championship of a national
15 organization, including but not limited to the Professional
16 Golfers Association of America, the Tournament Players
17 Association, the United States Golf Association, the United
18 States Tennis Association, and the National Collegiate
19 Athletic Association; and

20 "d. Has not been held in the State of Alabama on
21 more than one prior occasion, provided, however, that for such
22 purpose the Professional Golfers Association Championship, the
23 United States Open Golf Championship, the United States
24 Amateur Golf Championship of the United States Golf
25 Association, and the United States Open Tennis Championship
26 shall each be treated as a separate event.

1 "(40) The gross receipts from the sale of any
2 aircraft and replacement parts, components, systems, supplies,
3 and sundries affixed or used on said aircraft and ground
4 support equipment and vehicles used by or for the aircraft to
5 or by a certificated or licensed air carrier with a hub
6 operation within this state, for use in conducting intrastate,
7 interstate, or foreign commerce for transporting people or
8 property by air. For the purpose of this subdivision, the
9 words "hub operation within this state" shall be construed to
10 have all of the following criteria:

11 "a. There originates from the location 15 or more
12 flight departures and five or more different first-stop
13 destinations five days per week for six or more months during
14 the calendar year; and

15 "b. Passengers and/or property are regularly
16 exchanged at the location between flights of the same or a
17 different certificated or licensed air carrier.

18 "(41) The gross receipts from the sale of hot or
19 cold food and beverage products sold to or by a certificated
20 or licensed air carrier with a hub operation within this
21 state, for use in conducting intrastate, interstate, or
22 foreign commerce for transporting people or property by air.
23 For the purpose of this subdivision, the words "hub operation
24 within this state" shall be construed to have all of the
25 following criteria:

26 "a. There originates from the location 15 or more
27 flight departures and five or more different first-stop

1 destinations five days per week for six or more months during
2 the calendar year; and

3 "b. Passengers and/or property are regularly
4 exchanged at the location between flights of the same or a
5 different certificated or licensed air carrier.

6 "(42) The gross proceeds of the sale or sales of the
7 following:

8 "a. Drill pipe, casing, tubing, and other pipe used
9 for the exploration for or production of oil, gas, sulphur, or
10 other minerals in offshore federal waters.

11 "b. Tangible personal property exclusively used for
12 the exploration for or production of oil, gas, sulphur, or
13 other minerals in offshore federal waters.

14 "c. Fuel and supplies for use or consumption aboard
15 boats, ships, aircraft, and towing vessels when used
16 exclusively in transporting persons or property between a
17 point in Alabama and a point or points in offshore federal
18 waters for the exploration for or production of oil, gas,
19 sulphur, or other minerals in offshore federal waters.

20 "d. Drilling equipment that is used for the
21 exploration for or production of oil, gas, sulphur, or other
22 minerals, that is built for exclusive use outside this state
23 and that is, on completion, removed forthwith from this state.

24 "The delivery of items exempted by this subdivision
25 to the purchaser or lessee in this state does not disqualify
26 the purchaser or lessee from the exemption if the property is

1 removed from the state by any means, including by the use of
2 the purchaser's or lessee's own facilities.

3 "The shipment to a place in this state of equipment
4 exempted by this subdivision for further assembly or
5 fabrication does not disqualify the purchaser or lessee from
6 the exemption if on completion of the further assembly or
7 fabrication the equipment is removed forthwith from this
8 state. This subdivision applies to a sale that may occur when
9 the equipment exempted is further assembled or fabricated if
10 on completion the equipment is removed forthwith from this
11 state.

12 "(43) The gross receipts derived from all bingo
13 games and operations which are conducted in compliance with
14 validly enacted legislation authorizing the conduct of such
15 games and operations, and which comply with the distribution
16 requirements of the applicable local laws; provided that the
17 exemption from sales taxation granted by this subdivision
18 shall apply only to gross receipts taxable under subdivision
19 (2) of Section 40-23-2. It is further provided that this
20 exemption shall not apply to any gross receipts from the sale
21 of tangible personal property, such as concessions, novelties,
22 food, beverages, etc. The exemption provided for in this
23 section shall be limited to those games and operations by
24 organizations which have qualified for exemption under the
25 provisions of 26 U.S.C. § 501 (c) (3), (4), (7), (8), (10), or
26 (19), or which are defined in 26 U.S.C. § 501(d).

1 "(44) The gross receipts derived from the sale or
2 sales of fruit or other agricultural products by the person or
3 corporation that planted, cultivated, and harvested such fruit
4 or agricultural product.

5 "(45) The gross receipts derived from the sale or
6 sales of all domestically mined or produced coal, coke, and
7 coke by-products used in cogeneration plants.

8 "(46) The gross receipts from the sale or sales of
9 metal, other than gold or silver, when such metal is purchased
10 for the purpose of transferring such metal to an investment
11 trust in exchange for shares or other units, each of which are
12 both publicly traded and represent fractional undivided
13 beneficial interests in the trust's net assets, including
14 metal stored in warehouses located in this state, as well as
15 the gross proceeds from the sale or other transfer of such
16 metal to or from such investment trust in exchange for shares
17 or other units that are publicly traded and represent
18 fractional undivided beneficial interests in the trust's net
19 assets but not to the extent that metal is transferred to or
20 from the investment trust in exchange for consideration other
21 than such publicly traded shares or other units. For purposes
22 of this subdivision, the term metals includes, but is not
23 limited to, copper, aluminum, nickel, zinc, tin, lead, and
24 other similar metals typically used in commercial and
25 industrial applications.

26 "(47) For the period commencing on October 1, 2012,
27 and ending May 30, 2022, unless extended by joint resolution,

1 the gross receipts from the sale of parts, components, and
2 systems that become a part of a fixed or rotary wing military
3 aircraft or certified transport category aircraft that
4 undergoes conversion, reconfiguration, or general maintenance
5 so long as the address of the aircraft for FAA registration is
6 not in the state; provided, however, that this exemption shall
7 not apply to a local sales tax unless previously exempted by
8 local law or approved by resolution of the local governing
9 body.

10 "(48) The gross receipts from the sale or sales of
11 ammunition for use in firearms.

12 "(b) Any violation of any provision of this section
13 shall be punishable in a court of competent jurisdiction by a
14 fine of not less than \$500 and no more than \$2,000 and
15 imprisonment of not less than six months nor more than one
16 year in the county jail."

17 Section 2. This act shall become effective on the
18 first day of the third month following its passage and
19 approval by the Governor, or its otherwise becoming law.