

Hall of the House of Representatives
95th General Assembly - Regular Session, 2025
Amendment Form

Subtitle of House Bill 1685

TO CREATE THE GROCERY TAX RELIEF ACT; TO AMEND THE LAW CONCERNING
THE SALES AND USE TAXES LEVIED ON FOOD AND FOOD INGREDIENTS, AS
AFFIRMED BY REFERRED ACT 19 OF 1958; AND TO EXEMPT GROCERIES FROM
STATE SALES AND USE TAXES.

Amendment No. 1 to House Bill 1685

Amend House Bill 1685 as originally introduced:

Add Representatives McCollum, Ray, Achor, Barker, Beaty Jr., Bentley, Breaux, Brooks, A. Brown, K. Brown, M. Brown, N. Burkes, R. Burkes, John Carr, Cavanaugh, Crawford, Evans, Furman, Gazaway, Gonzales, Gramlich, Hawk, Hollowell, Long, Lundstrum, McAlindon, McClure, M. McElroy, B. McKenzie, J. Moore, Painter, Pilkington, J. Richardson, R. Scott Richardson, Rose, Rye, Torres, Vaught, Wooldridge as cosponsors of the bill

AND

Page 6, delete line 12, and substitute the following:

"2007.

(b) For the purposes of the Local Government Bond Act of 1985, § 14-164-301 et seq., § 26-73-113, § 26-74-201 et seq., § 26-74-301 et seq., § 26-74-401 et seq., § 26-75-201 et seq., and § 26-75-301 et seq., food and food ingredients are subject to taxation under this chapter."

AND

Page 6, delete lines 33 and 34, and substitute the following:

~~"(d) The gross receipts or gross proceeds derived from the sale of~~



~~food and food ingredients shall continue to be subject to the:~~"

AND

Page 7, delete line 1, and substitute the following:

~~"(2) All municipal and county gross receipts taxes."~~

AND

Page 8, line 23, delete "The" and substitute "Except as provided in §§ 26-52-317 and 26-53-145, the"

AND

Page 12, delete line 8, and substitute the following:

"2007.

(b) For the purposes of the Local Government Bond Act of 1985, § 14-164-301 et seq., § 26-73-113, § 26-74-201 et seq., § 26-74-301 et seq., § 26-74-401 et seq., § 26-75-201 et seq., and § 26-75-301 et seq., food and food ingredients are subject to taxation under this chapter."

AND

Page 12, delete lines 28 and 29, and substitute the following:

~~"(d) The following shall continue to apply to the sales price of food and food ingredients:"~~

The Amendment was read _____
By: Representative Underwood
JLL/JLL - 03-13-2025 04:42:34
JLL312

Chief Clerk