

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.101. Meals Served to School Children in the School Buildings.**

Lunches sold within school buildings, not for profit, to school children are exempted from the sales tax. This exemption is construed to mean sales of lunches to pupils of kindergartens, grammar, and high schools, either public or private. (Readopted through APA effective October 1, 1982)