

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

**810-6-3-.09. Chinchillas, Hamsters, Mice, and Rabbits.**

(1) Chinchillas, hamsters, mice and rabbits are not livestock and sales of such animals are subject to sales or use tax unless they are products of a farm and sold by the producer or for him by a member of his family or by a person employed to assist in the production thereof. (Sections 40-23-2(1), 40-23-4(a)(5), 40-23-61(a), and 40-23-62(8))

(2) Sales of chinchillas, hamsters, mice, and rabbits by the producer do not qualify for the exemption contained in Section 40-23-4(a)(44) for sales of agricultural products by the person or corporation that planted, cultivated, and harvested such agricultural products.

(3) Since the above animals are not classified as livestock, their feed is not exempt from sales and use tax.

(4) The term "farm" as used herein is understood to mean a place in a rural area on premises which include cultivated areas that is operated by a person that is commonly known as a farmer or a person who cultivates or manages a portion of land. (Adopted March 9, 1961, amended November 1, 1963, amended June 12, 1978, readopted through APA effective October 1, 1982, amended May 22, 1993)