

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

810-6-3-.13. Defense Plant Corporation.

(1) The Defense Plant Corporation is an instrumentality of the United States. Sales to this corporation or its agents acting for it are not subject to the sales tax.

(2) The purchase order of the agents of this corporation, when making purchases for the use and benefit of the corporation, must plainly state that the purchases are being made by the agent "acting for and on behalf of the corporation." (Section 40-23-4(a)(17))
(Readopted through APA effective October 1, 1982)