

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

810-6-3-.40. Municipal Housing Authority.

Sales of property to a municipal housing authority for use by such authority in construction, repair, or maintenance of its property are sales to an agency of a city and exempted from the sales tax. (Section 40-23-4(a)(11)) (Readopted through APA effective October 1, 1982)