

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

810-6-3-.47.03. Property to State, City, or County for Use by Public Schools, Sales of.

Sales of tangible personal property are exempted from sales and use taxes when made to state, county or city school boards or to other instrumentalities or agencies of the state or cities or counties of the state for use in the operation of public schools. (Section 40-23-4(a)(11)) (Readopted through APA effective October 1, 1982)