

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

810-6-1-.36. Commercial Fish Feed.

(1) Sales of commercial fish feed including concentrates, supplements and other feed ingredients when such substances are used as ingredients in mixing and preparing feed for fish raised to be sold on a commercial basis are exempt from the sales and use taxes. (Section 40-23-4(a)(21))

(2) The gross proceeds of the sales of all antibiotics, hormones, and hormone preparations, drugs, medicines, and other medications including serums and vaccines, vitamins, minerals, or other nutrients for use in the production and growing of fish by whomsoever sold are exempt from sales and use taxes. (Sections 40-23-4(a)(29) and 40-23-62(29)) (Adopted December 15, 1969, amended March 18, 1970, readopted through APA effective October 1, 1982, amended April 3, 1987, amended July 9, 1998)