

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

**810-6-3-.08. Chicken Litter.**

The gross proceeds of sales of sawdust, wood shavings, wood chips, and other like materials sold for use as chicken litter by poultry producers and poultry processors are exempt from sales and use taxes. Sections 40-23-4(a)(28) and 40-23-62(28) (Readopted through APA effective October 1, 1982, amended July 9, 1998)