

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

**810-6-3-.14. County Departments of Human Resources.**

Sales to county departments of human resources are sales to counties and are exempted from sales and use tax. (Sections 40-23-4(a)(11) and 40-23-62(13)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982, amended March 10, 1998)