

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

**810-6-3-.37.02. Exemption From Lodgings Tax For Film Production Companies  
Approved by The Alabama Film Office. (REPEALED)**

(Adopted through APA effective April 29, 2002, amended February 23, 2006, Repealed February 10, 2012.)