

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

810-6-3-.44. Parakeets, Parrots, Canaries.

(1) Sales at retail of parakeets, parrots or canaries are subject to sales or use tax when made by dealers. Sales of these birds are not subject to tax, however, when they are products of a farm and are sold by the producer or for him by a member of his family or by a person employed to assist in the production thereof. A person other than a dealer making a casual sale of a pet, or the offspring of that pet, is not required to collect and remit sales or use tax on such sale. (Sections 40-23-2(1), 40-23-4(a)(5), 40-23-61(a), and 40-23-62(8))

(2) Sales of parakeets, parrots, and canaries by the producer do not qualify for the exemption contained in Section 40-23-4(a)(44) for sales of agricultural products by the person or corporation that planted, cultivated, and harvested such agricultural product. (Readopted through APA effective October 1, 1982, amended May 22, 1993)