

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

810-6-3-.72.05. Vitamins, Minerals, and Dietary Supplements.

Vitamins, minerals, and dietary supplements are exempt from sales and use tax when dispensed by prescription by physicians licensed to practice medicine, chiropractors, orthodontists, or podiatrists in the performance of their professional services. (Section 40-9-27, Code of Alabama 1975) (Adopted through APA effective October 8, 1985, amended July 30, 1998)