

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

810-6-1-.01. Accountants.

Accountants use books, supplies and equipment which are taxable to them at the time of purchase. Accountants also subscribe to and receive tax reporting services which are not subject to tax, the property received in such tax reporting services being incidental to the service received. Note, however, that books and other publications sold by the tax service companies, which become the permanent property of the accountants, are subject to the tax. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982.)