

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

810-6-1-.128. Postal Uniforms.

(1) Effective November 14, 1983, the U. S. Postal Service's procedures regarding uniform purchases for postal employees require vendor invoices to be made out directly to the Postmaster who, upon approval of the purchase by the employee, forwards the invoices to the Postal Data Center for certification and payment. Postal Service employees make no payment and handle none of the money at any time. (Postal Bulletin No. 21425 dated October 6, 1983, and Postal Bulletin No. 21547 dated January 2, 1986)

(2) Postal Uniform purchases handled in accordance with the procedures outlined above are sales to the U. S. Postal Service and, therefore, are not subject to Alabama sales or use tax. (Section 40-23-4(a)(17)) (Adopted June 12, 1978, readopted through APA effective October 1, 1982, amended April 3, 1987)