

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

810-6-1-.148. Rural Electrification Authority (R.E.A.).

Cooperatives set up under authority of United States Rural Electrification Laws are not instrumentalities of any governmental body. All purchases are subject to the sales and use tax, whichever may apply, except when otherwise specifically exempted. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)