

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

810-6-1-.170. Theatrical Productions, Symphonies, etc.

(1) The gross proceeds from sales of admissions to any theatrical production, symphonic or other orchestral concert, ballet or opera production when such concert or production is presented by any society, association, guild, or workshop group, organized within this state, whose members or some of whose members regularly and actively participate in such concert or production for the purpose of providing a creative outlet for the cultural and educational interests of such members, and of promoting such interests for the betterment of the community by presenting such productions to the general public for an admission charge is exempt from the sales tax.

(2) In order to be exempt from the tax, some of the members of the society, association, guild, or workshop group must take an active part in the concert or production such as director, musician, or actor. (Section 40-23-4(a)(24)) (Readopted through APA effective October 1, 1982)