

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

**810-6-1-.181. Undertakers and Morticians.**

(1) Sales of tangible personal property to undertakers and morticians are retail sales and subject to sales or use tax at the time of purchase. If the undertaker or mortician purchases tangible personal property from out-of-state vendors on which the tax has not been paid to the vendor, the undertaker or mortician will be required to pay consumers use tax directly to the Department.

(2) Where an undertaker manufactures vaults for his own use, he would be required to pay tax to his supplier on all the ingredients that become part of the vaults. If he is in a dual business of manufacturing vaults for his own use and for sale to others, he would be required to be licensed by this Department, buy all of his ingredients at wholesale tax exempt, and pay tax to this Department on the sale of vaults and the withdrawal of vaults for his own use. The measure of the tax on the withdrawal of vaults for his own use would be the cost of materials and ingredients that become part of the manufactured vault. (Section 40-23-1(a)(10)) (Adopted January 20, 1966, readopted through APA effective October 1, 1982, amended June 5, 1992)