

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

810-6-1-.55. Doctors, Medical.

(1) Medical doctors are the consumers of supplies, office furniture, office fixtures and special tools and equipment which they use in the practice of their profession. Sales of these items to doctors are taxable retail sales. (Section 40-23-1(a)(10))

(2) Drugs as defined in Section 40-23-4.1(a), Code of Alabama 1975, are exempt when sold to or by medical doctors. (Readopted through APA effective October 1, 1982, amended January 29, 1990)