

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

**810-6-1-.85. Laundries, Dry-Cleaning Establishments.**

(1) Laundries and dry cleaning establishments in washing, dry cleaning, dying, pressing and otherwise reconditioning clothing, curtains, drapes, linens, rugs and other articles are performing a service which is not subject to the sales tax.

(2) The materials, supplies, and equipment used or consumed in rendering laundry and dry cleaning services are subject to sales or use tax, whichever may apply. The tax due is to be paid by the laundry or dry cleaning establishment to the supplier where the supplier is required to collect the tax or directly to the Department of Revenue as use tax where the supplier does not collect the tax.

(3) In case the laundry or dry cleaning establishment makes sales of tangible personal property at retail as well as renders services such sales are subject to sales tax. The goods acquired for resale at retail are purchased at wholesale tax free. (Adopted May 26, 1961, readopted through APA effective October 1, 1982)