

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

**810-6-1-.88. Lawyers.**

Lawyers use law books, supplies, and equipment, which books, etc., are taxable. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)