

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

**810-6-1-.99. Meals Served by Boarding Houses.**

Food furnished by operators of boarding houses is not considered to be sold at retail when the charge for such food is a lump sum covering meals for a week or for a month and when such food is not offered for sale to the general public. The supplier of food stuff is required to collect the tax from the operator at the time of the sale to him. The boarding house operator is considered to be rendering a service rather than making sales and is regarded as the consumer of the materials he purchases. This rule does not apply to meals furnished by schools and colleges. (See Rule 810-6-2-.50.) (Adopted October 1, 1959, readopted through APA October 1, 1982, amended January 10, 1985)