

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

**810-6-2-.12.05. Community Action Agencies.**

Sales of tangible personal property to organizations which are nonprofit corporations including those that are federally funded are subject to state and local sales tax. (Community Action Agency of Huntsville, Madison County, Inc., v. State of Alabama) (Adopted August 10, 1982, readopted through APA effective October 1, 1982)