

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

810-6-2-.51. Meals Sold by Schools.

(1) Sales to children of lunches, when not for profit, in kindergartens, grammar schools, junior high schools, and high schools, both private and public, are specifically exempted from sales tax.

(2) Sales of meals made by all colleges, universities or other institutions of higher learning, both privately and publicly owned and operated, are by specific provisions of the Sales Tax Law subject to sales tax.

(3) Sales of meals made by schools (not including institutions of higher learning) owned and operated by the counties and municipalities of the State of Alabama are not subject to the sales tax. (City of Anniston v. State of Alabama, 91 So. 2d 211.)

(4) With the exception of the sales of meals described in the paragraphs above, sales of meals made by privately owned and operated schools and colleges and sales of meals made by schools and colleges owned and operated by the State of Alabama are subject to the tax. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)