

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

810-6-2-.88.02. School Buses.

A school bus purchased by an individual for use under direction of and control of a board of education is subject to tax. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)