

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

**810-6-3-.01.02. Livestock, Definition of.**

(1) In accordance with the guidelines for interpretation outlined in Brundidge Milling Co. v. State, 45 Ala. App. 208, 228 So. 2d 475 (1969); the term "livestock" as used in Title 40, Chapter 23 of Code of Alabama 1975 and in the sales and use tax regulations shall mean cattle, swine, sheep, goats, and members of the equidae family of mammals such as horses, mules, and donkeys.

(2) Animals other than those enumerated above do not fall within the term "livestock." (Adopted through APA effective July 20, 1994)