

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

810-6-3-.02. Alabama State Bar.

The Alabama State Bar is an instrumentality of the state (Section 34-3-105, Code of Alabama 1975) and is not subject to sales or use taxes on the property purchased for use in carrying on any activity they are authorized to engage in by law. (Section 40-23-4(a)(11)) (Adopted February 6, 1968, readopted through APA effective October 1, 1982)