

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

810-6-3-.04. Baby Chicks and Poults.

Sales of baby chicks and poults are specifically exempted from sales tax. (Section 40-23-4(a)(3)) (Readopted through APA effective October 1, 1982)