

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

810-6-3-.11. Cottonseed Meal.

Cottonseed meal is exempt from sales and use tax when sold for use as a feedstuff for livestock or poultry. It is not exempt as a fertilizer when sold in pure form unmixed with other ingredients. See Rule 810-6-3-.12, Cottonseed Meal Exchanged for Cottonseed. (Sections 40-23-4(a)(2), 40-23-4(a)(4), 40-23-62(5) and 40-23-62(7)) (Readopted through APA effective October 1, 1982, amended March 24, 1993)