

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

**810-6-3-.12.02. Credit Unions, Federal and State Chartered, Sales by.**

(1) Sales of tangible personal property by a federally chartered credit union are exempt from sales tax. A federally chartered credit union is an instrumentality of the Federal Government and, therefore, exempt from tax.

(2) Sales of tangible personal property by a state chartered credit union are subject to the sales tax. (Adopted June 12, 1978, readopted through APA effective October 1, 1982)