810-6-3-.14.  **County Departments of Human Resources.**

Sales to county departments of human resources are sales to counties and are exempted from sales and use tax.  (Sections 40-23-4(a)(11) and 40-23-62(13))  (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982, amended March 10, 1998)