

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

810-6-3-.16. Federal and State Chartered Credit Unions.

The sale to, or use by, a Federal or state chartered credit union of tangible personal property in this state is not subject to sales or use taxes. (Section 40-23-4(a)(17)) (Adopted March 9, 1961, amended July 27, 1964, readopted through APA effective October 1, 1982)