

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

**810-6-3-.22. Florist, Sales of Nursery Stock and Floral Products By.**

(1) Sales of nursery stock and floral products by the florist who planted, cultivated, and harvested said items are exempt from sales and use tax. Sales of nursery stock and floral products not planted, cultivated, or harvested by the seller are taxable. (Sections 40-23-2(1), 40-23-4(a)(44), and 40-23-61(a))

(2) A florist who claims the exemption outlined in paragraph (1) must keep sufficient records to document such claims; and, in the absence of sufficient documentation, shall be liable for the sales or use tax due on all sales for which exemption claims cannot be verified by the Revenue Department. (Adopted March 9, 1961, amended January 20, 1966, readopted through APA effective October 1, 1982, amended May 22, 1993)