

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

810-6-3-.23.01. Food Banks.

(1) The term “food bank” as used in this rule shall mean any entity located within Alabama that is an affiliated food bank of the “America’s Second Harvest - The Nation’s Food Bank Network” or their subsidiary distribution organizations (SDOs).

(2) The term “subsidiary distribution organization (SDOs)” as used in this rule shall mean smaller food banks or larger agencies allied with affiliated food banks that are private, nonprofit, charitable organizations providing important community services. Although some are agencies, all SDOs distribute part of their food to other charities for direct distribution to clients.

(3) The food banks and SDOs listed in paragraphs (4) and (5) below located within the State of Alabama are exempt from the payment and collection of state, county and municipal sales and use taxes. This exemption is effective June 14, 2007. (Act No. 2007-453)

(4) The following list includes the current food banks that are exempt as specified in paragraph (3) above:

- (a) Bay Area Food Bank, Theodore, AL
- (b) Food Bank of North Alabama, Huntsville, AL
- (c) Montgomery Area Food Bank, Montgomery, AL
- (d) United Way Community Food Bank, Birmingham, AL

(5) The following list includes the current SDOs that are exempt as specified in paragraph (3) above:

- (a) Food Bank of East Alabama, Auburn, AL
- (b) Food Bank of Northwest Alabama, Muscle Shoals, AL
- (c) Selma Area Food Bank, Selma, AL
- (d) West Alabama Food Bank, Tuscaloosa, AL
- (e) Wiregrass Area United Way Food Bank, Dothan, AL

(Section 40-2A-7(a)(5), Code of Alabama 1975 and Act 2007-453, effective December 14, 2007)