

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

**810-6-3-.31. Herbicides.**

(1) The gross proceeds of sales of herbicides for agricultural uses by whomsoever sold are exempt from use tax.

(2) The term "herbicide" means any substance or mixture of substances intended to prevent, destroy, repel or retard the growth of weeds or plants. It shall include pre-emergence herbicides, post-emergence herbicides, lay-by herbicides, pasture herbicides, defoliant herbicides, and desiccant herbicides. (Sections 40-23-4(a)(25) and 40-23-62(25))  
(Adopted January 1, 1966, readopted through APA effective October 1, 1982, amended March 24, 1993)