

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

810-6-3-.34. Insecticides and Fungicides.

(1) The term "insecticides" means any substance or mixture of substances which are used for the preventing, destroying, repelling, or mitigating of any insects. The term "insect" means flies, mites, spiders, ticks, nematodes, and destructive worms and grubs as well as those small invertebrate animals strictly falling within the scientific class Insecta. (AGO Graddick, August 29, 1979). The term "fungicides" means any substance or mixture of substances which are used for preventing, destroying, or mitigating any fungi.

(2) Sales of insecticides and fungicides when used for agricultural purposes are exempt from sales and use tax.

(3) Sales of insecticides and fungicides when used by persons properly permitted by the Department of Agriculture and Industries or any applicable local or state governmental authority for structural pest control work are exempt from sales and use tax. (Sections 40-23-4(a)(4) and 40-23-62(7)) (Adopted March 9, 1961, amended November 1, 1963, amended January 20, 1966, amended June 12, 1978, readopted through APA effective October 1, 1982, amended March 24, 1993, amended October 12, 1993)