

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

**810-6-3-.36.01. Liquefied Petroleum Gas, Exempt from Sales Tax.**

The sale of liquefied petroleum gas sold for use as motor fuel is exempt from sales tax provided the purchaser has secured the required permit which is issued by the Liquefied Petroleum Gas Board and displays the decal issued by the Board on the vehicle. (Section 40-23-4(a)(1)) (Adopted August 10, 1982, readopted through APA effective October 1, 1982)