

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

**810-6-3-.37.01. Meals Furnished Along With Rooms by Schools and Colleges.**

Where both lodgings and meals are furnished to students by institutions of higher learning, both public and private, the meals are subject to sales tax. If both lodgings and meals are furnished for a lump sum, the full amount is to be used as the measure of the tax. Where lodgings and the meals are furnished for separate amounts and the billings and records of the institutions show such charges separately, only the charge for meals is to be used as the measure of the tax (Attorney General's Opinion 12-19-60) (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)