

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

**810-6-3-.47.02. Private Schools, Sales to.**

- (1) Sales to private schools are specifically exempted from sales and use taxes.
- (2) The term "private school" shall mean privately owned educational institutions operating within the State of Alabama offering conventional and traditional courses of study, such as those offered by public schools, colleges or universities within the State of Alabama.
- (3) The term does not mean and shall not include institutions at which the courses of study are limited to specialized subjects as dancing, riding, music, cooking, sewing, and welding.
- (4) The term "private school" shall, however, mean and include schools of business instruction where, in addition to such specialized courses as typing, there are also offered general courses in conventional academic subjects such as grammar, spelling, and mathematics. This term shall also include kindergartens at which pre-grammar-school-age children are given initial instructions in the arts of reading, writing and the use of numbers.
- (5) The term "private school" does not include nurseries, day care centers, or home schools. Where nurseries or day care centers and kindergartens are operated together, it is necessary that separate purchase records be kept to substantiate the exemption for the kindergarten. In the absence of separate records, the total purchases will be subject to the tax. (Adopted March 9, 1961, amended November 1, 1963, amended August 16, 1974, readopted through APA effective October 1, 1982, amended October 1, 2014)