

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

810-6-3-.47.04. Public Schools, Sales to.

Tangible personal property is exempted from sales and use taxes when purchased for the sole use and benefit of, and for use under control of a state, county, or city school from any funds under the control of such school where a purchase order is issued therefor by the principal of an elementary or high school or by an official authorized to make purchases for an institution of higher learning. The purchase order so issued must contain the following:

- (a) The name and address of the school or institution.
- (b) An itemized list of the property being purchased.
- (c) A certificate to the effect that:
 - 1. The property purchased will be under the control of and for the sole use and benefit of the school or institution named,
 - 2. The person making the certificate and signing the purchase order is the principal of the school or official authorized to make purchases for an institution of higher learning. (Readopted through APA effective October 1, 1982)