

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

810-6-3-.47.05. Public Schools - Athletic Equipment, Sales to.

(1) Sales of athletic equipment to public schools is exempted from sales tax where such sales are made in accordance with the provisions of Sales and Use Tax rule 810-6-3-.47.04 Sales to Public Schools.

(2) In those instances where athletic equipment is purchased by a private person or private organization for use by a school, private or public, the sales thereof for such use is subject to tax. (Section 40-23-4(a)(11)) (Readopted through APA effective October 1, 1982)