

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

810-6-3-.67. Sheriff's Purchases.

Purchases by a sheriff of food to be used in feeding prisoners are exempt from sales tax.
(Section 40-23-4(a)(11)) (Readopted through APA effective October 1, 1982)