

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

**810-6-3-.72. Tung Meal.**

When purchased for agricultural use as a soil conditioner or plant food, tung meal is exempt from sales and use tax pursuant to the fertilizer exemptions found in Sections 40-23-4(a)(2) and 40-23-62(5). (Readopted through APA effective October 1, 1982, amended March 24, 1993)