

810-6-3-.07.05 Charitable And Non-Profit Organizations And Institutions

(1) Unless specifically exempted by statute, charitable and nonprofit organizations and institutions are subject to the sales and use tax levied under Title 40, Chapter 23, Code of Ala. 1975, and related collection, remittance, and reporting requirements.

(a) Entities, other than governmental entities as defined in § 40-9-60, Code of Ala. 1975, which have a statutory exemption are required to obtain a Certificate of Exemption (Form STE-1) in accordance with Rule 810-6-5-.02.01 and file an informational report in accordance with Rule 810-6-5-.02.02. (§40-9-61)

(b) The validity of a certificate of exemption can be verified through the department's electronic filing system or by contacting a department representative.

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Authority: §40-2A-7(a)(5), Title 40 Chapters 9 and 23, Code of Ala. 1975, Rules 810-6-5-.02.01, 810-6-5-.02.02

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