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## **NOTICE**

Friday, August 16, 2024

### **Sales Tax Certificate of Exemption for Hearing Instruments**

Act 2024-400 provides for a state sales and use tax exemption for hearing instruments as defined in §34-14-1 Code of Ala. 1975, including hearing aids. The exemption shall commence on October 1, 2024, and end on September 30, 2029.

Section 34-14-1, Code of Ala. 1975, defines hearing instruments as any wearable instrument or device designed for or offered for the purpose of aiding or compensating for impaired human hearing,

The exemption shall not apply to county or municipal sales or use taxes unless approved by resolution or ordinance adopted by the local governing body.

For more information, email [STExemptionUnit@revenue.alabama.gov](mailto:STExemptionUnit@revenue.alabama.gov).

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#### **Contact**

Sales and Use Tax Division

Exemption Unit

P.O. Box 327710

Montgomery, AL 36132-7710

334-242-1490

[STExemptionUnit@revenue.alabama.gov](mailto:STExemptionUnit@revenue.alabama.gov)

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