



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

June 25, 2012

**CYNTHIA UNDERWOOD**  
Assistant Commissioner

**MICHAEL E. MASON**  
Deputy Commissioner

Mr. Mickey Daughtry  
Troy City Board of Education  
PO BOX 529  
Troy, AL 36081-0529

Dear Mr. Daughtry:

Subject: Alabama Sales Tax Exemption

In response to your request for an Alabama Sales Tax Certificate of Exemption, please be advised that Alabama public schools are specifically exempt from the payment of Alabama sales tax. This exemption is found in Section 40-23-4(a)(15), Code of Alabama 1975 as amended, and is further explained in Sales & Use Tax Rule 810-6-3-.47.04, a copy of which is enclosed for your convenience.

Since a specific exemption is provided by law, a certificate of exemption is not needed. When making purchases of tangible personal property for your organization, you may furnish your supplier with a copy of this letter.

Although this letter provides the current opinion of the Sales and Use Tax Division regarding this matter, it is not an official revenue ruling in accordance with Section 40-2A-5, Code of Alabama 1975. Consequently, it is not legally binding on the Department of Revenue and the State.

If you should have any questions, please do not hesitate to contact me at (334) 242-1574.

Sincerely,

Thomas Sims  
Revenue Examiner

Enclosure