



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

July 26, 2007

Mr. Ben R. Tipton III, Associate Controller
University of South Alabama
Administration Building—Room 60
Mobile, AL 36688

Dear Mr. Tipton:

Re: Alabama Sales Tax Exemption

This letter is in response to your request for an updated Alabama sales and use tax exemption letter.

Please be advised that the State of Alabama, and the departments and agencies thereof, are specifically exempt by law from the payment of Alabama sales tax. This exemption is found in *Section 40-23-4(a)(11)*, **Code of Alabama, 1975**, as amended, and is further explained in Sales & Use Tax Rule 810-6-3-.69.02, 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 institution, you may furnish your supplier with a copy of this letter.

Although this letter provides the current opinion of the Sales, Use & Business 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) 353-9680.

Sincerely,


Traci L. Floyd
Revenue Examiner

TLF

Enclosure