

July 29, 2025

COOSA COUNTY SCHOOLS
ATTN: AMY L DAVIS, CSFO
PO BOX 37
ROCKFORD AL 35136-0037

Subject: Alabama Sales Tax Exemption

Ms. Davis,

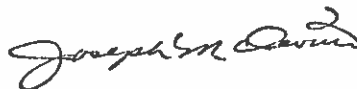
In response to your recent request for an Alabama Sales Tax Certificate of Exemption, please be advised that Alabama public schools are specifically exempt by law from the payment of Alabama sales and use tax. This exemption from tax is found in Section 40-23-4(a)(15), Code of Alabama 1975, as amended,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

Since the law provides a specific exemption, a certificate of exemption is not needed. When making purchases of tangible personal property for your government agency, 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) 353-7629.

Sincerely,



Joseph M. Devine
Revenue Tax Accountant/Auditor III

jmd

Enclosure

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

810-6-3-.47.04. Public Schools, Sales to.

Tangible personal property is exempted from sales and use taxes when purchased for the sole use and benefit of, and for use under control of a state, county, or city school from any funds under the control of such school where a purchase order is issued therefor by the principal of an elementary or high school or by an official authorized to make purchases for an institution of higher learning. The purchase order so issued must contain the following:

- (a) The name and address of the school or institution.
- (b) An itemized list of the property being purchased.
- (c) A certificate to the effect that:
 - 1. The property purchased will be under the control of and for the sole use and benefit of the school or institution named,
 - 2. The person making the certificate and signing the purchase order is the principal of the school or official authorized to make purchases for an institution of higher learning. (Readopted through APA effective October 1, 1982)