JULIE P. MAGEE
Commissioner

State of Alabama
Department of Revenue

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

JOE W. GARRETT, JR.
CURTIS E. STEWART
BRENDA R. COONE
MICHAEL D. GAMBLE

September 9, 2016

ATTN: G. Michael Manuel
Dothan City Board of Education
DBA Dothan City Schools
500 Dusy Street
Dothan, AL 36301

Subject: Alabama Sales Tax Exemption

To Whom It May Concern:

In response to your request for an Alabama Sales Tax Certificate of Exemption, please be advised that sales of tangible personal property to county and city school boards are specifically exempt from the payment of state, county, and municipal sales and use tax. This exemption is found in Section 40-23-4(a)(15), *Code of Alabama 1975,* as amended.

Since a specific exemption is provided by law, a certificate of exemption is not needed. When making purchases of tangible personal property for the Dothan City Board of Education, 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 regarding this matter, please do not hesitate to contact me at (334) 353-8138.

Sincerely,

Amber R. Hartley, Revenue Examiner
Sales and Use Tax Division