

# THE UNIVERSITY OF ALABAMA

## EXEMPTION OF ALABAMA SALES AND USE TAXES

**TO: Collector of Sales and Use Taxes**

The University of Alabama is a public institution as described in Alabama Department of Revenue Sales and Use Tax Rules, 810-6-3-.47.04, and is specifically exempted under the law from state sales and use taxes on all tangible personal property purchased for its sole use and benefit and under its control.

If you or your company have received an official University of Alabama Purchase Order, a University of Alabama Purchasing Card Order, or received a payment from The University of Alabama, the related purchase or payment is exempt from state sales and use taxes as stipulated in the Code of Alabama 1975, Sections 40-23-31 and 40-23-83.

State Registration #63-00080

---