



JULIE P. MAGEE  
Commissioner

# State of Alabama Department of Revenue

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

January 6, 2014

MICHAEL E. MASON  
Assistant Commissioner

JOE W. GARRETT, JR.  
Deputy Commissioner

CURTIS E. STEWART  
Deputy Commissioner

Mr. Dan Ames  
City of Fairhope  
P.O. Box 429  
Fairhope, AL 36533-0429

To Whom It May Concern:

Subject: Alabama Sales Tax Exemption – City of Fairhope

In response to your request, please be advised that cities/municipalities in the State of Alabama, and the agencies and departments 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 the law provides a specific exemption, a certificate of exemption is not needed. When making purchases of tangible personal property for the City of Fairhope, 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) 353-8153.

Sincerely,

  
Brenda Wallace  
Revenue Examiner

BKW  
Enclosure