



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

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

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

August 16, 2017

Bill English, Chairman
Lee County Commission
215 South 9th Street
Opelika, AL 36801

Dear Sir or Madam:

Subject: Alabama Sales Tax Exemption

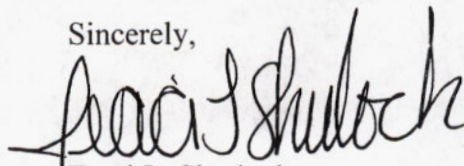
In response to your request, please be advised that municipalities in the State of Alabama, and the agencies and departments thereof, are specifically exempt by law from the payment of Alabama sales tax. This exemption is found in Section 40-23-4(a)(11), Code of Alabama 1975, as amended, and is further 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 Lee County Commission, 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) 353-9680.

Sincerely,


Traci L. Sherlock
Revenue Manager

Enclosure