



STATE OF ALABAMA
Department of Finance
Office of the State Comptroller

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Robert Bentley
Governor

Thomas L. White, Jr., CPA
State Comptroller

Bill Newton
Acting Director of Finance

MEMORANDUM

TO: Concerned Parties

FROM: Thomas L. White, Jr.
State Comptroller

DATE: February 23, 2016

RE: Clarification of State of Alabama's Tax Exemption Status

The State of Alabama and the agencies and instrumentalities thereof have a specific exemption from the payment of sales and use tax on any of the property they purchase or use. The exemption is found in Section 40-23-4 (a) (11) of the Code of Alabama, 1975 as amended. The federal Identification Number for the State of Alabama is 63-6000619.

If you need further assistance or additional information, please do not hesitate to contact me at 334-242-7063.