



STATE OF ALABAMA
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Office of the State Comptroller

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Deputy State Comptroller

MEMORANDUM

TO: Concerned Parties

FROM: Kathleen D. Baxter
State Comptroller 

DATE: December 19, 2018

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.

Sincerely,



Kathleen D. Baxter
KDB/CL