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Kathleen D. Baxter, PhD, CGFM, CPM
State Comptroller

MEMORANDUM

TO: Concerned Parties
FROM: Kathleen D. Baxter 
State Comptroller
DATE: January 14, 2026
RE: Clarification of State of Alabama's Tax Exemption Status

The State of Alabama, 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.

KDB/mn