

810-6-3-.46.02 Post Office, Sales to the.

(1) The post office is a quasi-independent governmental agency and is, therefore, exempt from state taxation. The U. S. Postal Service as it exists today was created under the Postal Reorganization Act, Public Law No. 91-375, August 12, 1970, 84 Stat. 719. Section 10(a) of this Act provides that "The United States Postal Service shall be operated as a basic and fundamental service provided to the people by the government of the United States, authorized by the constitution, created by act of Congress and supported by the people."

(2) Section 201 of said Act provides: "There is established as an independent establishment of the Executive Branch of the Government of the United States, the United States Postal Service."

(3) It can be seen from reading the above quotations that the United States Postal Service remains a part of the Executive Branch of the Government of the United States. Therefore, sales of items to the post office would be exempt from state sales and use taxes.

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Authority: Sections 40-2A-7(a)(5), 40-23-4(a)(17), 40-23-31 and 40-23-62(2),
Code of Alabama, 1975.

History: New Rule: Filed August 29, 2016, effective October 13, 2016.