

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.47 Poultry Products. **(New Rule)**

(1) Baby chicks, broilers, eggs, and other poultry products are exempted when sold by the producer, members of his family, or persons employed by him to aid in the production thereof, and when produced in a rural area on premises which include cultivated areas used in connection with the production. (State v. Southland Hatchery, Spring term, 1950, 3 Div. 553.) (Section 40-23-4(a)(5), Code of Alabama 1975).

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Authority: Sections 40-2A-7(a)(5), 40-23-4(a)(5), 40-23-31, 40-23-62(7), 40-23-62(8) and 40-23-83, Code of Alabama 1975.

History: