

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

810-6-3-.26. Gas Districts.

(1) Any gas district organized under the provisions of Section 11-50-390/417 would not be required to report and pay any state or county sales and use taxes on and after September 1, 1965.

(2) Gas districts would not be required to pay municipal privilege license tax on and after January 1, 1966. (Quarterly Report-Attorney General-Volume No. 124, P. 23 - September 19, 1966.) (Adopted January 20, 1966, amended February 6, 1968, readopted through APA effective October 1, 1982)