

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

**810-6-3-.06.04. Boxing and Wrestling Matches Staged by National Guard.**

Boxing and wrestling matches staged by the National Guard in National Guard Armories or on property adjacent thereto controlled by the National Guard are exempted from sales tax where such matches are held in accordance with the provisions of Section 31-2-56, Code of Alabama 1975. (Amended June 12, 1978, readopted through APA effective November 27, 1985)