

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

**810-6-3-19. Feed for Livestock and Poultry.**

(1) Sales of feed for livestock and poultry (not including prepared food for dogs and cats) are exempt from sales and use taxes. (Sections 40-23-4(a)(4) and 40-23-62(7))

(2) The following items qualify for exemption when sold for consumption by livestock or poultry:

(a) Stale bread, table waste, and other foodstuffs which have become unsuitable for sale for human consumption

(b) Salt and salt blocks

(c) Bone meal and oyster shells

(d) Blackstrap molasses

(3) Bees are members of the insect family and are not livestock; therefore, sales of food, including sugar, for consumption by bees are not exempt from sales or use tax. (Section 40-23-1(a)(10))

(4) The gross proceeds of the sales of all antibiotics, hormones and hormone preparations, drugs, medicines, and other medications including serums and vaccines, vitamins, minerals, or other nutrients for use in the production and growing of livestock and poultry by whomsoever sold are exempt from the sales and use taxes. (Sections 40-23-4(a)(29) and 40-23-62(29)) (Adopted March 9, 1961, amended November 1, 1963, amended March 18, 1970, readopted through APA effective October 1, 1982, amended April 3, 1987, amended July 9, 1998)