



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner

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Deputy Commissioner

September 9, 2011

Mr. David Jordan
Greater Alabama Council, Boy Scouts of America
P.O. Box 43307
Birmingham, AL 35243

RE: Alabama Sales Tax Exemption

In response to your recent request, please note that the Boy Scouts of America are specifically exempt by law from the payment of Alabama sales tax per a special act of the Alabama Legislature, Act No. 261.

Since an exemption is provided by statute, a certificate of exemption is not needed. When making purchases of tangible personal property for the Boy Scouts of America, you may furnish your supplier with a copy of this letter.

Although this letter provides the current opinion of the Sales, Use & Business Tax Division regarding this matter, it is not an official revenue ruling in accordance with Section 40-2A-5, Code of Alabama 1975. Consequently, it is not legally binding on the Department of Revenue and the State.

If you should have any questions, please do not hesitate to contact me at (334) 353-8153.

Sincerely,

Douglas Patrick
Revenue Examiner
Sales, Use & Business Tax Division

Enclosure