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## **NOTICE**

Thursday, August 1, 2024

### **Amendments to Durable Medical Equipment Exemption**

In accordance with Act 2024-391, any healthcare provider claiming an exemption from sales and use taxes when purchasing durable medical equipment shall, prior to the purchase, obtain and maintain a certificate of exemption from the Alabama Department of Revenue in accordance with the provisions of §40-9-60, Code of Ala. 1975, and shall provide the certificate of exemption to the sellers at the time of purchase.

Any purchase made on or after September 1, 2024, shall be subject to tax, unless the healthcare provider provides the certificate of exemption to the seller at the time of purchase.

For more information, email [STExemptionUnit@revenue.alabama.gov](mailto:STExemptionUnit@revenue.alabama.gov).

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#### **Contact**

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