



Baldwin County Sales & Use Tax/License Inspection Department
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SALES TAX BULLETIN

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AGRICULTURE PRODUCTS

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As outlined in *Code of Alabama* 1975, Section 40-23-4(a)45, if you grow your own products, they are exempt from sales tax and licenses. (See the code in its entirety [here](#).)

However, once the product is processed from its raw state, it becomes taxable. For example, if you grow apples on land that you own or lease, and you sell the apples, it is not a taxable transaction. If you make apple jelly or pies and sell them, it is now a taxable event and sales tax must be collected and remitted. (See the Alabama Department Of Revenue's Guide for Agriculture [here](#).)



DID YOU KNOW?

The State/County business licenses were due in October 2019. If you need to renew, please contact your local Probate Office or this office as interest accrues monthly.

LOOKING FOR PRIOR ISSUES?

Newsletter issues can be found, along with other Sales & Use Tax/License Inspection information, on our [website](#).

If you would like to be added to our monthly newsletter email list, please send a request to:
salesandusetax@baldwincountyal.gov

We have partnered with the Alabama Small Business Development Center

Wondering what it would take to start a business in Baldwin County? Want to start a side business for extra cash this year? Please contact Yolanda Johnson, SBDC Advisor, at Yolanda.johnson@ua.edu or 205.613.0001 for details. She is an excellent resource that we have available here in our County!

Do you have Sales Tax or Business License Questions?

The Baldwin County Sales & Use Tax/ Business License Department is here to take your calls/emails during our regular business hours of 7:30 AM to 4:30 PM. You can also reach us by fax at 251.972.6836.