

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

810-6-4-.10. Keeping Records of Sales for Resale, (Formerly Regulation L).

Any seller within or without this state engaged in making sales at both retail and wholesale who claims as exempt from the Sales or Use Tax Act a sale to a licensed retail merchant, licensed dealer, licensed jobber, or other licensed person as a sale for resale must show on the invoice of such sales and the copy thereof (which copy must be retained in the seller's office) the name and address and the sales tax account number of such licensed retailer, dealer, jobber, or other person; and in the event that the name and address and such sales tax account number are not shown as herein provided, the Department of Revenue will treat such sale as a prima facie taxable retail sale. Provided, however, that it shall not be necessary to enter the sales tax account number on each invoice of such sale for resale if the sales tax account number is placed one time on the seller's books, ledger, loose leaf binder, or similar written record to which are posted such sales deducted as sales for resale; or, if a card index file showing the name and address and sales tax account number of the buyer is maintained by the seller, the name and address of the buyer on the invoice or other written memorandum made at the time of the sale can be identified by the Department of Revenue from the face of such invoice or other written memorandum at the time of the sale with such buyer's name and address and sales tax account number on such card index file. (Section 40-23-2(1)) (Adopted March 8, 1948, amended November 3, 1980, readopted through APA effective October 1, 1982)