

810-6-1-.52 Direct Mail Advertising, Printer's Liability.

(1) ~~Effective April 30, 1986,~~ Alabama sales or use tax is due as follows on sales of printed matter by printers who are required, as part of the sales agreement, to mail the printed matter to ~~people whose names~~ addresses located within Alabama that appear on a list furnished to or provided by the printer ~~by the customer~~:

(a) The printer is located outside Alabama. The mailing list contains ~~the names of people~~ addresses located within Alabama and ~~people~~ addresses located outside Alabama. Use tax is due on the printed matter sent to ~~addresses~~ to people within Alabama.

(b) The printer is located within Alabama. The mailing list contains ~~names of people~~ addresses located within Alabama and ~~people~~ addresses located outside Alabama. Sales tax is due on the printed matter sent to ~~addresses~~ to people within Alabama. Sales tax is not due on the printed matter addressed to ~~people~~ locations outside Alabama since these sales qualify for exemption as sales in interstate commerce.

(2) The postage paid by the printer to the U. S. Postal Service would not be included in the measure of tax if billed by the printer to the customer as a separate charge and paid by the customer.

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