

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

**810-1-6-.03. Definitions.**

(1) The definitions of terms contained in Code of Alabama 1975, Section 40-30-3, are incorporated into this chapter by reference.

(2) The term “system” as used in this chapter shall mean the department-sponsored paperless filing and payment system for the electronic filing and payment of the taxes enumerated in Rule 810-1-6-.05. (Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975) (Adopted through APA effective October 4, 2001, amended November 4, 2009)