

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

810-6-1-.110. Newspapers.

(1) A newspaper is printed matter which is distributed to the public generally. It is in sheet form, is published at regular or short intervals, and contains information of current events and news of general interest. In addition, a newspaper carries advertising and by editorial comment, advocates the opinions of its publishers.

(2) A publication is a newspaper if it has qualified under postal regulations for second class postal rates, is required by postal regulations to publish the names and addresses of its owners and editors, and is qualified as a medium for publishing legal notices.

(3) Company news sheets containing, primarily, information of company interest only, distributed by the company to its employees and its clients and owners are not newspapers and are not exempted from the sales or use taxes. This type of material is subject to tax measured by its purchase price. When purchased in Alabama, the printer will be required to collect the tax from the company. When purchased outside of Alabama, the tax will be required to be paid direct to the Department of Revenue by the company making the purchase.

(4) Postage charges over and above the regular price for the publication, separately billed, for mailing to individual readers will not be required to be included in the measure of the tax. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)