

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

**810-6-1-.176. Trade Stamps and Trade Coupons.**

When making a sale of tangible personal property where as an incident thereto trade stamps or trade coupons are issued free to the purchaser, the seller shall collect and remit sales tax measured by the total amount paid by the purchaser. The seller shall not deduct from the total amount paid by the purchaser any amount on account of the value of the stamps or coupons issued nor, where the trade stamps or trade coupons have a fixed redemption value and are issued free based on a fixed ratio of stamp or coupon value to the sales price, shall the seller be required to add the value of the trade stamps or trade coupons issued to the total amount paid by the purchaser before computing, collecting, and remitting the sales tax. (Section 40-23-1(a)(6), Code of Alabama 1975) (Readopted through APA effective October 1, 1982, amended July 30, 1998)