

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

**810-6-1-.179. Transportation Costs, Sellers.**

In no event may a seller deduct costs of bringing property to his place of business or costs of delivering property from factory to his customer when such factory to customer transportation is paid by the seller either to a transportation company, the manufacturer, or by way of credit to this customer for transportation costs paid by the customer and deducted from seller's invoice. (Section 40-23-1(a)(6)) (Readopted through APA effective October 1, 1982)