

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

**810-6-1-.65. Federal Excise Taxes, Retailers.**

(1) A federal excise tax which a retailer must collect from his customer as a tax and remit directly to the federal government may be excluded from the measure of sales or use tax only if it is measured by the value of the articles sold at retail and it is billed to the customer as a separate item. (AGO Evans, July 31, 1992)

(2) If the retailer bills his customer a lump sum price, including the retail federal excise tax, the sales or use tax applies to the total selling price. (Sections 40-23-1(a)(6) and 40-23-1(a)(8)) (Readopted through APA effective October 1, 1982, amended October 3, 1987, amended May 22, 1993)