

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

810-6-3-.35. Interstate Shipments Subject to Sales Tax.

Sales tax is due by the seller in Alabama who accepts an order which he fills by having an out-of-state supplier ship the goods ordered, F.O.B. supplier's out-of-state shipping point, to the buyer in Alabama and the seller's supplier renders his invoice to the seller in Alabama and the seller in turn invoices his customer. (Graybar Electric v. Curry, 189 So. 186.) Sales tax is due by a seller in Alabama who accepts an order which he fills by having the goods shipped to buyer, F.O.B. shipping point, his warehouse or stock of goods located outside Alabama. (Graybar Electric v. Curry, 189 So. 186.) (Sections 40-23-1(a)(5) and 40-23-4(a)(17)) (Readopted through APA effective October 1, 1982)