

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

810-6-1-.174. Tobacco tax.

Whether billed separately to the purchaser or included in a lump sum selling price; state, county, and municipal tobacco excise taxes may not be excluded from the measure of sales or use tax. (Sections 40-23-1(a)(6) and 40-23-1(a)(8)) (Adopted August 5, 1963, amended October 29, 1976, readopted through APA effective October 1, 1982, amended May 22, 1993)