

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

810-6-1-.34. Caterers.

(1) The total gross proceeds of sales by caterers of food and drinks are subject to sales tax without any deduction because of the cost of preparing and serving food and drinks and without any deduction because of the cost of the ingredients thereof.

(2) There is not, however, any sales tax due with respect to the receipts of a caterer from preparing and serving food and drinks the ingredients of which are not furnished by him. (Readopted through APA effective October 1, 1982)