

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

810-6-4-.06. Failure of Seller to Collect Tax.

Failure to collect the tax due is unlawful. Both the Sales and Use Tax Laws require the seller to collect the tax due. Provisions of these laws make it unlawful to fail to collect the tax making such failure a misdemeanor punishable by fine or by imprisonment or both. The Sales and Use Tax Laws further provide, however, that the failure, refusal, or inability of the seller to collect the tax does not relieve him of his liability to the state for the taxes due on his sales. In the court case Tanner v. State, 190 So. 292, the Alabama Court of Appeals upheld the conviction of Tanner, who had failed or refused to add the sales tax due to the sales price of merchandise sold by him. (Section 40-23-26) (Readopted through APA Effective October 1, 1982)