

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

810-6-4-.07.05 Federal Excise Tax on Certain Trucks and Trailers, Retailers.

(1) Effective April 1, 1983, the federal government levied a 12 percent retail excise tax on retail sales of certain trucks and trailers (26 USC Sec. 4051). This tax is a tax which the retailer is required to collect from his customer and remit to the federal government and is measured by the value of the articles sold at retail.

(2) A retailer who collects this tax from his customer and remits same directly to the federal government may exclude the federal excise tax from the measure of sales or use tax provided he bills the federal excise tax to his customer as a separate item. (AGO Evans, July 31, 1992) (Sections 40-23-1(a)(6) and 40-23-1(a)(8)) (Adopted October 3, 1987, amended May 22, 1993)