

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

810-6-1-.67. Florists, Telegraphic Orders.

When florists sell through a telegraphic delivery association the following rules will apply:

(a) Alabama florists are liable for sales tax measured by total receipts resulting from orders taken by them for transmittal to a second florist who makes delivery either within or without Alabama. Any expense of making the sale is to be included in the measure of the tax regardless of whether or not the expense is billed as a separate item.

(b) Sales tax does not apply to amounts received by Alabama florists who make deliveries in this state pursuant to telegraphed or telephoned instructions received from florists either within or without Alabama. (Adopted March 9, 1961, amended July 30, 1962, readopted through APA effective October 1, 1982, amended July 9, 1998)