

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

810-6-1-.102. Meals Sold to the Public.

Sales of prepared foods and drinks of all kinds for consumption on or off the premises of the seller are subject to the sales tax, which tax must be collected and remitted by the seller, except as otherwise stated in Sales and Use Tax Rules 810-6-1-.99 Meals served by Boarding Houses, 810-6-2-.51 Meals Sold by Schools and 810-6-1-.100 Meals, Snacks, Drinks, and Beverages Served in Alabama by Railroads, Airlines, and other Transportation Companies. (Section 40-23-2(1), Code of Alabama 1975) (Readopted through APA effective October 1, 1982, amended July 30, 1998)