

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

**810-6-1-.110.01. Newspapers, Sales of.**

(1) Sales of newspapers are subject to sales tax except when made at wholesale to dealers licensed in accordance with the provisions of Section 40-23-6, Code of Alabama 1975, as amended, or when made to the United States, the State of Alabama, or the counties or cities of the state.

(2) Sales of newspapers made by publishers and licensed dealers to unlicensed independent newsboys will be, in all instances, subject to tax as retail sales, the tax to be measured by the gross proceeds of such sales.

(3) The word "newsboys" as used herein shall be understood to mean street hawkers and newspaper route persons of all ages.

(4) Newsboys who are itinerant vendors who have not filed with the Department of Revenue the bond required by the provisions of Section 40-23-24, Code of Alabama 1975, as amended, will not be licensed as dealers under said act. (Amended January 25, 1977, to comply with decision rendered by the Court of Civil Appeals in State v. The Advertiser Company). (Readopted through APA effective October 1, 1982)