

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

810-6-1-.118. Peddlers, Truckers.

(1) Peddlers and/or truckers making retail sales of tangible personal property must apply for and obtain a sales tax license. Further, such peddlers and truckers must collect sales tax from their customers on their retail sales of tangible personal property and remit same to the Department of Revenue. (Section 40-23-6)

(2) Peddlers and truckers are to be licensed under the sales tax law only when they have an established place of business or when they have a well established and continuous business confined to a certain area or route. Peddlers and truckers having no fixed place of business may, as a condition precedent to obtaining a sales tax license under the Sales Tax Law, be required to furnish the bond provided for in Section 40-23-24, Code of Alabama 1975 as amended. (Section 40-23-24)

(3) Sales to a trucker purchasing lumber for resale from a lumber manufacturer, when said trucker does not have a sales tax license, are sales at retail subject to tax unless the trucker has registered with the Department of Revenue and has received a certificate of such registration pursuant to Code of Alabama 1975, Section 40-23-1(c). (Readopted through APA effective October 1, 1982, amended September 25, 1992)