

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

810-6-1-.129. Premiums and Gifts.

A sale of tangible personal property is taxable when made to a person who will use the property as a prize or a premium or will give the property away as a gift. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)