

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

**810-6-1-.144.03. Resale, Sales for.**

All buyers of property for resale purposes are entitled to purchase at wholesale, tax free, the property they resell as regular course of business when they have secured the sales tax license required by law. This rule also applies to retailers located outside Alabama when they have secured the sales tax license required by law in the state in which they are located. (Section 40-23-6) (Adopted August 10, 1982, readopted through APA effective October 1, 1982)