

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

810-6-1-.23. Beer Tax.

Whether billed separately to the purchaser or included in a lump sum selling price; state, county, and municipal excise taxes on beer may not be excluded from the measure of sales or use tax. (Sections 40-23-1(a)(6) and 40-23-1(a)(8)) (Adopted August 15, 1974, amended October 29, 1976, amended June 12, 1978, amended August 10, 1982, readopted through APA effective October 1, 1982, amended April 3, 1987, amended May 22, 1993)