

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

**810-6-1-.47. Coupons, Receipts from Redemption.**

A retail dealer's total receipts in cash, goods, or by credit from the redemption of coupons issued by manufacturers or distributors are to be included in the measure of tax to be paid where the coupons are accepted by him in exchange for, or as part payment for tangible personal property. (Section 40-23-1(a)(6)) (Readopted through APA effective October 1, 1982)