

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

810-6-1-.52. Direct Mail Advertising, Printer's Liability.

(1) Alabama sales or use tax is due as follows on sales of printed matter by printers who are required, as part of the sales agreement, to mail the printed matter to addresses located within Alabama that appear on a list furnished to or provided by the printer:

(a) The printer is located outside Alabama. The mailing list contains addresses located within Alabama and addresses located outside Alabama. Use tax is due on the printed matter sent to addresses within Alabama.

(b) The printer is located within Alabama. The mailing list contains addresses located within Alabama and addresses located outside Alabama. Sales tax is due on the printed matter sent to addresses within Alabama. Sales tax is not due on the printed matter addressed to locations outside Alabama since these sales qualify for exemption as sales in interstate commerce.

(2) The postage paid by the printer to the U. S. Postal Service would not be included in the measure of tax if billed by the printer to the customer as a separate charge and paid by the customer. (Sections 40-23-2(4) and 40-23-1(a)(5), Code of Alabama 1975) (Adopted June 12, 1978, readopted through APA effective October 1, 1982, amended January 10, 1985, amended April 3, 1987, amended January 29, 1990, amended December 4, 2014)