

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

810-6-1-.53. Cash Discounts.

Cash discounts when allowed and taken are not to be included in gross proceeds of sales.
(Section 40-23-1(a)(6)) (Readopted through APA effective October 1, 1982)