

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

810-6-1-.54. Discounts Based on Volume Sales.

Discounts allowed and claimed on the basis of volume sales are deductible from gross sales for sales tax purposes. Such discounts are allowable either on sales as they are made or on accumulated sales totals. (Section 40-23-1(a)(6)) (Readopted through APA effective October 1, 1982)