

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

810-6-1-.63. Federal Admission Taxes.

The federal taxes required to be paid on single admissions, season tickets, and rental of boxes are not to be included in the measure of Alabama sales tax where such federal taxes are shown as a separate item properly identified on the tickets or receipts given to the person paying such admissions or rentals or purchasing such tickets. (Readopted through APA effective October 1, 1982)