

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

**810-6-1-.64. Federal Excise Taxes, Manufacturers.**

(1) A manufacturer's federal excise tax may not be excluded from the measure of sales or use tax.

(2) Manufacturer's federal excise taxes become another overhead business expense to the retailer which he can take into consideration, together with other business expenses, in determining his selling price. (Sections 40-23-1(a)(6) and 40-23-1(a)(8)) (Readopted through APA effective October 1, 1982, amended October 3, 1987, amended May 22, 1993)