

810-6-2-90.03 Requirements For Certain Out-Of-State Sellers Making Significant Sales Into Alabama.

(1) ~~Notwithstanding the provisions of Rule 810-6-2-90.01, entitled Seller's Responsibility to Collect and Pay State Sales Tax and Seller's Use Tax, out-of-state sellers who lack an Alabama physical presence but who are making retail sales of tangible personal property into the state have a substantial economic presence in Alabama for sales and use tax purposes and are~~ **An out-of-state seller who is making retail sales of tangible personal property into the state** ~~is~~ required to register ~~for a license~~ with the Department and to collect and remit tax pursuant to Section 40-23-67, Code of Ala. 1975, when,

(a) ~~Seller's~~ **the seller's** retail sales of tangible personal property sold into the state exceed \$250,000 per year based on the previous calendar year's sales; ~~and~~

(b) ~~Seller conducts one or more of the activities described in Section 40-23-68, Code of Ala. 1975;~~

(2) Sellers may satisfy the requirements described in (1) above by one of the following methods:

(a) Using the collecting, reporting, and remitting provisions of Article 2, Chapter 23 of Title 40, Code of Ala. 1975, ~~or~~

(b) Using the collecting, reporting, and remitting provisions created by the Simplified Sellers Use Tax Remittance Act codified at 40-23-191 through 40-23-199, Code of Ala. 1975, ~~or~~

(c) **Having simplified sellers use tax collected, reported, and remitted by a marketplace facilitator pursuant to Rule 810-6-2-90-.04 Requirements for Certain Marketplace Facilitators and Marketplace Sellers.**

(3) This rule ~~shall~~ **must not apply to all be enforced for any of the following:**

(a) transactions occurring ~~on or after January 1, 2016~~ **prior to October 1, 2018,**

(b) **any transactions made through a marketplace facilitator's market for any time period prior to January 1, 2019, or**

(c) **any transactions made through a marketplace facilitator's market during the time period for which a waiver of penalties was granted to the marketplace facilitator pursuant to Rule 810-6-2-90-.04.**

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Authority: §§40-2A-7(a)(5), 40-23-83, 40-23-67, 40-23-68, 40-23-191 through 40-23-199, Code of Ala. 1975.

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