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 required to register for a license with the Department and to collect and remit tax pursuant to Section 40-23-67, Code of Alabama 1975, when,

(a) 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 Alabama 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 Alabama 1975, or
