

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

810-6-3-.35.01. Interstate Commerce.

Where a resident contractor purchases materials from an Alabama dealer with the provision that the materials be delivered outside of Alabama by the seller for the contractor's use outside of Alabama, the sale is in interstate commerce and is exempt from the tax. (Section 40-23-4(a)(17)) (Amended June 12, 1978, readopted through APA effective October 1, 1982)