

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

810-6-3-.39.02. Motor Freight Lines, Sales to.

Any sale of property to motor freight lines is subject to the sales tax where the property is delivered in Alabama by a seller doing business in Alabama. This is true even though the purchase order may have been given out of state to an out-of-state branch of the seller and even though payment is made out-of-state. (See 810-6-1-.107.02) (Readopted through APA effective October 1, 1982)