

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

**810-6-5-.11. Nonresident Vendor's Liability for Use Tax on Deliveries Made Outside Alabama.**

(1) A nonresident vendor making a sale to a resident of Alabama is not required to collect Alabama use tax on goods delivered to the buyer at the place of business of the vendor located outside of Alabama.

(2) Nothing herein is to be construed as relieving a nonresident vendor of responsibility for collecting and remitting Alabama use tax on goods transported by him into Alabama or caused to be transported into Alabama by such vendor by common carrier, contract hauler, or the private transportation facilities of the vendor. (Readopted through APA effective October 1, 1982)