

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

810-6-5-19. Seller to Give Receipt for Tax Collected.

(1) Each retailer required or authorized to collect use tax from purchasers must give a receipt to each purchaser for the amount of tax collected. The receipt need not be in any particular form, but must show the following:

- (a) The name and place of business of the retailer.
- (b) The name and address of the purchaser.
- (c) A description identifying the property sold to the purchaser.
- (d) The date on which the property was sold.
- (e) The sale price of the property.
- (f) The amount of tax collected by the retailer from the purchaser.

(g) The serial number of the seller's certificate of authority to collect use tax or the number of the license issued to him under the provisions of the Sales Tax Law.

(2) A sales invoice containing the data required above, together with evidence of payment of such sales invoice, will constitute a receipt.

(3) Purchasers will be liable for payment of the tax to the Department unless they obtain and retain for inspection receipts as herein provided. (Sections 40-23-61(d) and 40-23-67) (Readopted through APA effective October 1, 1982)