

(1) Retailers required by §40-23-6, Code of Ala. 1975, to collect, report, and remit sales taxes must observe the following rules:

(a) Each retailer must submit to the department a Sales Tax return for each calendar tax reporting period within the time prescribed by law and on forms provided by the department. In addition to the return, the retailer must compute and pay the tax due to the department.

(b) Each retailer must file only one Sales Tax return per tax reporting period for all retail units of business operated within the state.

(c) Unless the retailer qualifies to file and pay Sales Tax on a calendar quarter, calendar semi-annual, or calendar year basis, tax is due and payable in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax accrues. See Rule 810-6-5-.30 Filing And Paying State Sales And Use Taxes And State-Administered County And Municipal Sales And Use Taxes On A Quarterly Or Annual Basis. (§40-23-7)

**Author:** Dan DeVaughn

**Authority:** §§40-2A-7(a)(5), 40-23-7, 40-23-31,40-23-83, Code of Ala. 1975. Administrative Rule 810-6-5-.30.

**History:** **Adopted:** October 1, 1959.

**Readopted through APA:** effective October 1, 1982

**Amended:** March 7, 1985; effective as amended April 22, 1985.

**Amended:** Filed February 26, 1996; effective April 1, 1996.

**Amended:** Filed September 15, 1998; effective October 20, 1998.

**Amended:** Filed July 21, 2020; September 14, 2020.