

**CERTIFICATION OF ADMINISTRATIVE RULES
FILED WITH THE LEGISLATIVE SERVICES AGENCY
OTHNI LATHRAM, DIRECTOR**

(Pursuant to Code of Alabama 1975, §41-22-6, as amended).

I certify that the attached is/are correct copy/copies of rule/s as promulgated and adopted on Tuesday, August 18, 2026, and filed with the agency secretary on Tuesday, August 18, 2026.

AGENCY NAME: Alabama Department of Revenue Sales and Use Tax Division

INTENDED ACTION: Amend

RULE NO.: 810-6-3-.50
(If amended rule, give specific paragraph, subparagraphs, etc., being amended)

RULE TITLE: Credit Card Transaction Fees

ACTION TAKEN: State whether the rule was adopted with or without changes from the proposal due to written or oral comments:

Adopted with changes. The verbiage "as defined in Act 2026-587" was added to clarify the rule.

NOTICE OF INTENDED ACTION PUBLISHED IN VOLUME XLIV, ISSUE NO. 9, AAM,
DATED TUESDAY, JUNE 30, 2026.

STATUTORY RULEMAKING AUTHORITY: § 40-2A-7(a)(5), Code of Ala. 1975 and Act 2026-587

(Date Filed)
(For LRS Use Only)
REC'D & FILED
AUG 20, 2026
LEGISLATIVE SVC AGENCY

Cameran Clark

Cameran Clark

Certifying Officer or his or her
Deputy

(NOTE: In accordance with §41-22-6(b), as amended, a proposed rule is required to be certified within 90 days after completion of the notice.)

810-6-3-.50

Credit Card Transaction Fees.

1. To be excludable from the measure of sales and use tax, the credit card transaction fee, as defined in Act 2026-587, must be separate and identifiable from other charges.

Author: Christy Vandevender

Statutory Authority: § 40-2A-7(a)(5), Code of Ala. 1975 and Act 2026-587

History: Amended: Published ~~_____~~ August 31, 2026; effective ~~_____~~ October 15, 2026.