

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-6-2
TAXES LEVIED ON GROSS SALES AND GROSS RECEIPTS; APPLICABLE TAX
RATES

**810-6-2-.90.03 Requirement For Certain Out-Of-State Sellers
Making Significant Sales Into Alabama.**

(1) An out-of-state seller who is making retail sales of tangible personal property into the state is required to register with the Department and to collect and remit tax pursuant to Section 40-23-67, Code of Ala. 1975, when the seller's retail sales of tangible personal property sold into the state exceed \$250,000 per year based on the previous calendar year's sales.

(2) Sellers may satisfy the requirements described in (1) above by one of the following methods:

(a) Using the collecting, reporting, and remitting provisions of Article 2, Chapter 23 of Title 40, Code of Ala. 1975,

(b) Using the collecting, reporting, and remitting provisions created by the Simplified Sellers Use Tax Remittance Act codified at 40-23-191 through 40-23-199, Code of Ala. 1975, or

(c) Having simplified sellers use tax collected, reported, and remitted by a marketplace facilitator pursuant to Rule 810-6-2-90-.04 Requirements for Certain Marketplace Facilitators and Marketplace Sellers.

(3) This rule shall not be enforced for any of the following:

(a) transactions occurring prior to October 1, 2018,

(b) any transactions made through a marketplace facilitator's market for any time period prior to January 1, 2019, or

(c) any transactions made through a marketplace facilitator's market during the time period for which a waiver of penalties was granted to the marketplace facilitator pursuant to Rule 810-6-2-90-.04.

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Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-23-83, 40-23-67, 40-23-68, 40-23-191 through 40-23-199.

History: New Rule: Filed September 17, 2015, effective October 22, 2015. **Amended:** Filed October 9, 2018, effective November 23, 2018.