

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODE

CHAPTER 810-6-4

SALES TAX DUE MONTHLY; FILING OF REPORTS; RECORDS REQUIRED;  
REFUNDS; INTEREST; HEARINGS ON ASSESSMENTS; EXAMINATIONS OF  
RETURNS; INTER ALIA

810-6-4-.05      Failure Of Vending Machine Operator To Collect  
Does Not Relieve Him Of Payment (Repealed  
7/30/98).

(Repealed)

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**Statutory Authority:** Code of Ala. 1975, §§40-23-31.

**History: Amended:** August 16, 1974. Readopted through APA  
effective October 1, 1982. **Repealed:** Filed June 25, 1998;  
effective July 30, 1998.