

## 810-6-3-.39 Motor Freight Lines, Sales To

Any sale of property to motor freight lines is subject to the sales tax where the property is delivered in Alabama by a seller doing business in Alabama. This is true even though the purchase order may have been given out of state to an out-of-state branch of the seller and even though payment is made out of state.

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**Authority:** §§40-23-31, 40-23-83, Code of Ala. 1975.

**History:** **Adopted:** Filed November 18, 2022, effective January 14, 2023.

**Historical Note:** This rule has combined two duplicative rules together 810-6-3-.39.02 and 810-6-1-.107.02