

**ALABAMA CODE § 40-23-68(b)**

(b) Every seller or person engaged in making retail sales of tangible personal property for storage, use or other consumption in this state, who alternatively:

- (1) Maintains, occupies, or uses, permanently or temporarily, directly or indirectly, or through a subsidiary, or agent by whatever name called, an office, place of distribution, sales or sample room or place, warehouse or storage place or other place of business;
- (2) Qualifies to do business or registers with the state to collect the tax levied by this chapter;
- (3) Employs or retains under contract any representative, agent, salesman, canvasser, solicitor or installer operating in this state under the authority of the person or its subsidiary for the purpose of selling, delivering, or the taking of orders for the sale of tangible personal property or any services taxable under this chapter or otherwise solicits and receives purchases or orders by any agent or salesman;
- (4) Solicits, pursuant to a contract with a broadcaster or publisher located in this state, orders for tangible personal property by means of advertising which is disseminated primarily to consumers located in this state and only secondarily to bordering jurisdiction;
- (5) Solicits orders for tangible personal property by mail if the solicitations are substantial and recurring and if the retailer benefits from any banking, financing, debt collection, telecommunication, or marketing activities occurring in this state or benefits from the location in this state of authorized installation, servicing, or repair facilities. Notwithstanding the previous sentence, a seller who contracts with a provider of call center services shall not be deemed to benefit from telecommunication activities occurring in this state or from the location in this state of authorized installation, servicing, or repair facilities merely as a result of contracting for and receiving only call center services from a call center located in this state. The preceding sentence shall only apply for call centers, as authorized or specified in Division 3 of Article 17 of Chapter 10 of Title 41, and placed in service in this state on or before October 1, 2003;
- (6) Has, under a franchise or licensing arrangement or contract, a franchisee or licensee operating under its trade name;
- (7) Solicits, pursuant to a contract with a cable television operator located in this state, orders for tangible personal property by means of advertising which is transmitted or distributed over a cable television system in this state;

(8) Solicits orders for tangible personal property by means of a telecommunication or television shopping system which is intended by the person to be broadcast by cable television or other means of broadcasting, to consumers located in this state;

(9) Maintains any other contact with this state that would allow this state to require the seller to collect and remit the tax due under the provisions of the Constitution and laws of the United States; or

(10) Distributes catalogs or other advertising matter and by reason thereof receives and accepts orders from residents, within the State of Alabama,

shall be subject to all the provisions of this chapter and shall, except as otherwise provided in subsection (f), on or before the 20th day of the month following the close of each month file with the department a return for the preceding month in such form as may be prescribed by the department showing the total sales price of the tangible personal property sold by such seller, the storage, use, or consumption of which became subject to the tax imposed by this article during the preceding month and such other information as the department may deem necessary for the proper administration of this article. - See more at: <http://codes.lp.findlaw.com/alcode/40/23/2/40-23-68#sthash.XnE3AM6Q.dpuf>