

ABSORPTION OF TAX

39-26-108

~~Every retailer or vendor, except one selling malt, vinous or spirituous liquors by the drink and electing to include the tax in the selling price, and except vending machine operators, shall collect sales tax on all taxable sales as an item separate and distinct from the selling price. It is a misdemeanor for a vendor, with the above exceptions, to hold out or state, directly or indirectly, that the tax or any part thereof will be assumed, absorbed or refunded by the vendor or that the tax will not be added to the purchase price.~~