ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-5-1
VEHICLE REGISTRATION

810-5-1-.246 Bill Of Sale, Invoice Or Other Sales Document - Minimum Requirements.

(1) Section 40-12-260, Code of Ala. 1975, provides in part that within the first 20 calendar days of all self-propelled vehicles being purchased or acquired, and prior to obtaining a vehicle registration, a registrant must retain a legible copy of the bill of sale within the vehicle if the vehicle is not subject to the Alabama Uniform Certificate of Title and Antitheft Act (Section 32-8-1, et seq.).

(2) A bill of sale in connection with the sale of a motor vehicle shall contain all of the information listed in paragraph 3. An invoice or other sales document may be used in lieu of a bill of sale provided that the invoice or other sales document meets all the requirements in paragraph 3. In addition, the bill of sale, invoice or other sales document must be a document for the conveyance or transfer of ownership of a motor vehicle not subject to the Alabama Certificate of Title and Antitheft Act.

(3) As prescribed under Section 40-23-104, Code of Ala. 1975, in order for License Plate Issuing Officials and law enforcement to determine if a bill of sale, invoice or other sales document is valid, the following information shall be contained within:

(a) Name of purchaser(s).

(b) Complete physical address of purchaser(s).

(c) Date of sale or acquisition (month, day and year).

(d) Complete vehicle description: vehicle

identification number, make, year, model or series number, body type.

(e) Name of seller(s), including DBA (doing business as) name(s).

(f) Complete address of seller(s).

(g) If the seller is a licensed retail dealer, the following language shall be printed, stamped or otherwise inscribed in a bold land conspicuous manner on the bill of sale or other sales document: "Penalty of fifteen dollars ($15) due if

vehicle is not registered in the name of the new owner within 20 calendar days" as required under Section 40-12-260 Code of Ala. 1975.

(h) Signature(s) of seller(s) and purchaser(s) or authorized representative of seller(s) and purchaser(s).

(i) Purchase price of the vehicle.

(j) If the vehicle is sold by a licensed dealer, the purchase price upon which any state, county or municipal sale tax was paid, and the amount and rate of sales or gross receipts tax collected at the time of purchase for the state, municipality and county where the sale was made, as provided under Section 40-23-104, Code of Ala. 1975.

(k) Designated agent and/or dealer license number of dealer, if applicable.

(4) In lieu of a bill of sale from a licensed retail dealer, the purchaser may provide a sworn affidavit reflecting the purchase price on form (S&U: AF-2) as provided under Section 40-23-104, Code of Ala. 1975. The use of such affidavit shall be restricted to cases where the retail dealer is no longer in business or the use thereof is otherwise authorized by the department. In such cases where the S&U: AF-2 form is properly executed, the amount of tax charged shall be equivalent to a standard value for the year, make, and model established by the Department of Revenue for the taxable item.

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