ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-6-1
GROSS PROCEEDS OF SALES; GROSS RECEIPTS; WHOLESALE SALES; SALES AT WHOLESALE; RETAIL SALES, SALES AT RETAIL; AUTOMOTIVE VEHICLES

810-6-1-.33 Taxation Of Casual Sales Transactions.

(1) Casual Sale Transactions Subject to Tax.

(a) The casual sale of automotive vehicles, motorboats, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes are subject to sales or use taxes pursuant to the provisions of §40-23-100, et seq., Code of Ala. 1975. See Sales and Use Tax Rule 810-6-5-.11.05.

(b) The sale of used property by a person engaged in the business of selling is subject to sales tax.

(2) Casual Sale Transactions Not Subject to Tax.

(a) The casual or isolated sale by a person not engaged in the business of selling is not required to be reported to the department by the provisions of the Sales Tax Law.

(b) Tangible personal property purchased outside Alabama from a person not engaged in the business of selling is not subject to use tax when brought into this state for use, storage, or consumption.

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Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-100, et seq. and Administrative Rule 810-6-5-.11-.05.
History: Filed January 19, 1988. **Amended:** Filed September 27, 1993; effective November 1, 1993. **Amended:** Filed August 30, 1994; effective October 4, 1994. Repealed **New Rule:** Published November 30, 2021; effective January 14, 2022.