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-.33.01 Application Of Casual Sales Tax And Use Tax To Automotive Vehicles, Motorboats, Truck Trailers, Trailers, Semitrailers, Travel Trailers, And Manufactured Homes Purchased From The U.S. Government, The State Of Alabama, Or Counties Or Incorporated Municipalities Of The State Of Alabama.

(1) The definition of the term "manufactured home" set forth in Code of Ala. 1975, Section 40-12-255(n) is incorporated by reference herein.

(2) The definitions of terms set forth in Code of Ala. 1975, Section 40-23-100, are incorporated by reference herein.

(3) The casual sales taxes and the use taxes levied in Sections 40-23-101(a) and 40-23-102(a), respectively, are applicable to automotive vehicles, motorboats, truck trailers, trailers, semitrailers, and travel trailers purchased directly from the U.S. Government, the State of Alabama, or counties and incorporated municipalities of the State of Alabama. These taxes must be collected from the purchaser by the county licensing official before the automotive vehicle, motorboat, or trailer is registered or licensed. (Sections 40-23-101(a), 40-23-102(a), and 40-23-104)

(4) The casual sales taxes and the use taxes levied in Sections 40-23-101(b) and 40-23-102(b), respectively, are applicable to manufactured homes purchased directly from the U.S. Government, the State of Alabama, or counties and incorporated municipalities of the State of Alabama. These taxes must be collected from the purchaser by the county licensing official before the decal, which is provided for in Section 40-7-1, is issued to evidence payment of ad valorem tax due and before any homestead exemption is granted for a manufactured home. In those instances where an annual registration fee is due in lieu of ad valorem tax, the county licensing official must collect any sales or use tax due before the decal, which is provided for in Section 40-12-255(a), is issued to evidence payment of the annual registration fee. (Sections 40-23-101(b), 40-23-102(b), and 40-23-104)

(5) Manufactured homes which constitute real property are not subject to the taxes levied in Sections 40-23-101(b) and 40-23-102(b) when purchased from the U.S. Government, the State

of Alabama, counties or incorporated municipalities of the State of Alabama, or anyone else. (Adopted through APA effective February 19, 1993) (Sections 40-23-101, 40-23-102 and 10-23-104)

Author: Dan DeVaughn
Statutory Authority: Code of Ala. 1975, §§40-23-31, 40-23-83, Section 10 of Act No. 94-622.
History: Filed August 17, 1992; January 15, 1993. **Amended:** Filed August 30, 1994; effective October 4, 1994.