

**ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES**  
**Code of Alabama 1975, Sections 40-23-31 and 40-23-83**

**810-6-1-.111. Occasional Sale.**

Property acquired for use or consumption may be sold tax free at a private sale completely disassociated from any retail business which may be operated by the seller. (Attorney General Opinion Price, May 12, 1937) (Readopted through APA effective October 1, 1982)