

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

**810-6-1-.117. Pawnbrokers.**

Pawnbrokers are required to file sales tax returns covering all property sold by them, including in the taxable retail sales reported sales of property forfeited to them by reason of the pawner's failure to redeem. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)