

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

810-6-1-.33.02. State Casual Sales and Use Tax Returns.

(1) The term "Department" as used in this regulation shall mean the Department of Revenue of the State of Alabama.

(2) The definition of the term "licensing official" contained in Code of Alabama 1975, Section 40-23-100(2) is incorporated by reference herein.

(3) The term "state casual sales and use tax" as used in this regulation shall mean the state taxes levied in Sections 40-23-101 and 40-23-102, Code of Alabama 1975.

(4) State casual sales and use tax collected by licensing officials shall be remitted to the Department in monthly installments on or before the twentieth day of the month next succeeding the month in which the tax is collected. Every licensing official liable to collect and remit the state casual sales and use tax shall prepare and forward to the Department, within the time prescribed by law, a state casual sales and use tax return for each calendar month using forms furnished by the Department and shall pay to the Department the amount of tax shown to be due. Casual Sales and Use Tax returns shall require the following information:

- (a) Licensing official's tax account number, name, and complete address,
- (b) Period covered by the return,
- (c) Amount of casual sales and use tax collected on automotive vehicles, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes,
- (d) Administrative fee for timely payment,
- (e) Penalties and interest due, if applicable,
- (f) Net amount after deducting administrative fee from or adding applicable penalties and interest to Item (c),
- (g) Amount of casual sales and use tax collected on motor boats,
- (h) Administrative fee for timely payment,
- (i) Penalties and interest due, if applicable,
- (j) Net amount after deducting administrative fee from or adding applicable penalties and interest to Item (g),
- (k) Total amount remitted,

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(l) An indication if payment of tax is made through electronic funds transfer (EFT), and

(m) Signature of the licensing official and the date signed.

(Adopted through APA effective April 1, 1996)