

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

**810-6-1-.12. Automotive Vehicles.**

(1) The term "automotive vehicles" as used in the Sales and Use Tax Laws shall mean and include, but shall not be limited to automobiles, trucks, buses, tractors (crawler and pneumatic tired types), motorcycles, motorscooters, automotive industrial trucks, Ross Carriers, lift trucks, locomotive cranes, airplanes, tugs, motorboats with built-in motors, boats with outboard type motors attached thereto by attachments intended to be permanent rather than readily removable and which motors are controlled with remote controls built on or into the hull of said boat.

(2) In addition to the vehicles listed above, Sections 40-23-1(a)12 and 40-23-60(12), Code of Alabama 1975, defined "automotive vehicles" to include power shovels, drag lines, crawler cranes, ditchers and similar machines which are self-propelled, but which are not primarily used as instruments of conveyance. Equipment of this class is to be considered as falling within the automotive vehicle class treated for sales or use tax purposes the same as automobiles, trucks, buses, or tractors; provided, however, self-propelled machines which qualify as farm machines (see Rule 810-6-4-.07 Farm Machines, Machinery, and Equipment) or mining machines (see Rule 810-6-2-.43 Machines Used in Mining, Quarrying, Manufacturing, Compounding, and Processing) are taxed at the rate of tax prescribed for equipment in those respective classes. (Sections 40-23-1(a)12, 40-23-60(12), 40-23-2(4), and 40-23-61(c)) (Adopted March 9, 1961, amended November 14, 1966, readopted through APA effective October 1, 1982, amended December 6, 1990)