

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

810-6-2-.56.01. Used Equipment.

Used equipment is subject to the sales and use taxes on the same basis that new equipment is subject to tax. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982, amended November 3, 1998)