

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

810-6-1-.180. Truck Trailers and Semitrailers.

The term "semitrailers" in the Sales and Use Tax Laws shall include semitrailers designed and intended for use in connection with trucks and highway tractors ordinarily used for highway hauling; also luggage, boat, utility, camper, and travel semitrailers designed primarily to be drawn by passenger automobiles. A semitrailer may be pulled by any type automotive vehicle and be taxed at the automotive rate of 2%. A trailer must be pulled by a truck or truck tractor to be taxed at the automotive rate. (Section 40-23-2(4)) (Adopted March 9, 1961, amended March 23, 1962, amended December 15, 1969, readopted through APA effective October 1, 1982, amended January 24, 1989)