

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

810-6-1-.183. Used and Secondhand Property.

Sales of used property are subject to the sales tax, also see Sales and Use Tax Rule 810-6-1-.33 entitled Casual Sales. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)