

810-6-1-.33 Casual Sales (REPEAL)

(1) Other than the exception noted in (3) below, casual or isolated sales by persons not engaged in the business of selling are not required to be reported to the Department of Revenue by the provisions of the Sales Tax Law.

(2) Other than the exception noted in (3) below, tangible personal property purchased outside Alabama from a person not engaged in the business of selling is not subject to use tax when brought into this state for use, storage, or consumption. .

(3) Casual sales of automotive vehicles, motorboats, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes are subject to sales or use taxes pursuant to the provisions of Section 40-23-100, et. seq., Code of Alabama 1975. See Sales and Use Tax Rule 810-6-5-.11.05.

Author: Dan DeVaughn

Authority: Code of Ala. 1975, §§40-23-31, 40-23-83, Act No. 94-622 Section 10.

History: Filed January 19, 1988.

Amended: Filed September 27, 1993; effective November 1, 1993.

Amended: Filed August 30, 1994; effective October 4, 1994

810-6-1-.33 The Taxation of Casual Sale Transactions (NEW)

(1) Casual Sale Transactions Subject to Tax.

(a) The casual sale of automotive vehicles, motorboats, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes are subject to sales or use taxes pursuant to the provisions of §40-23-100, et seq., Code of Ala. 1975. See Sales and Use Tax Rule 810-6-5-.11.05.

(b) The sale of used property by a person engaged in the business of selling is subject to sales tax.

(2) Casual Sale Transactions Not Subject to Tax.

(a) The casual or isolated sale by a person not engaged in the business of selling is not required to be reported to the department by the provisions of the Sales Tax Law.

(b) Tangible personal property purchased outside Alabama from a person not engaged in the business of selling is not subject to use tax when brought into this state for use, storage, or consumption.

Author: Lee Ann Rouse
Authority: §§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-100, et seq., Code of Ala. 1975 and Administrative Rule 810-6-5-.11.05
History: **Repeal and New** Filed August 20, 2021; Effective