

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

810-6-1-.33. Casual Sales.

(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. (Readopted through APA effective October 1, 1982, amended February 23, 1988, amended October 30, 1993, amended October 4, 1994)