

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

**810-6-2-.103. Truck Bodies, Rates of Tax.**

A truck body, not a part of an automotive vehicle at the time it is purchased, is taxable at the general 4% rate except in those instances where a truck chassis and a truck body are purchased out of Alabama in separate transactions but are assembled into a unit for importation into this State, in which event, the unit is taxable at the automotive rate of 2%. (Sections 40-23-2(1), 40-23-2(4)) (Adopted March 9, 1961, amended July 1, 1963, amended November 1, 1963, readopted through APA effective October 1, 1982, amended January 24, 1989)