

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

**810-6-2-.104. Used Automotive Vehicles.**

A used automotive vehicle is one which has been put to the use for which it was intended. All sales of used automotive vehicles are taxed at the automotive rate regardless of how acquired. The sales tax applies on sales of used automotive vehicles in the same way it applies on new automotive vehicles. (Section 40-23-2(4)) (Readopted through APA effective October 1, 1982)