

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

810-6-2-.12.06. Compressors, Tar Buckets, Portable Signs.

Compressors, tar buckets, and portable signs mounted on wheels are not considered trailers. A trailer is defined as a vehicle without motive power designed to carry persons or property wholly on its own structure and to be drawn by a motor vehicle. Since portable compressors, portable tar buckets, and portable signs are not designed for ordinary highway hauling purposes, they are subject to tax at the rate of 4 percent. (Adopted through APA effective January 10, 1985)