

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

810-6-2-.15.03. Double Wide Mobile Homes.

Mobile homes whether they be of the double wide variety or the standard variety are in fact mobile homes. Mobile homes, including double wide mobile homes, do not qualify as modular buildings. (Section 40-23-2(4)) (Adopted August 10, 1982, readopted through APA effective October 1, 1982)