

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

810-6-2-.51.05. Members of Armed Services Stationed in Alabama Subject to Sales and Use Taxes.

(1) Members of the armed services of the United States stationed in Alabama have no immunity from sales taxes imposed upon sales of tangible personal property to them by Alabama vendors.

(2) Property is not subject to Alabama use tax where purchased outside Alabama for use in this state by members of the armed services of the United States who are residents of another state, but who are stationed in this state, except that Alabama use tax is due on automobiles where purchased outside Alabama for use in this state where a sales or use tax on such vehicles is levied by but has not been paid to the state of residence of the purchaser. Members of the armed services stationed in states other than Alabama who purchase automotive vehicles outside of Alabama for use outside Alabama but will title and register said vehicle in Alabama will not be subject to the use tax. (Title 50, U.S. Code, Section 754(2).) (Sections 40-23-2(4) and 40-23-102) (Amended June 12, 1978, readopted through APA effective October 1, 1982)