

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

810-6-3-.68.01. Load Displacement of Vessels, Barges, Ships, Other Watercraft, and Commercial Fishing Vessels - Definition and Method of Determination.

(1) The term "load displacement" as used in Code of Alabama 1975, Sections 40-23-2(1), 40-23-4(a)(10), 40-23-4(a)(12), 40-23-4(a)(13), 40-23-61(a), 40-23-62(12), 40-23-62-(14), and 40-23-62(17) refers to the weight of the volume of water displaced by a vessel, barge, ship, other watercraft, or commercial fishing vessel when fully loaded and shall be measured in long tons (1 ton = 2,240 lbs.).

(2) The load displacement measurement of vessels, barges, ships, other watercraft, and commercial fishing vessels as registered with the U.S. Coast Guard and licensed by the Alabama Department of Conservation and Natural Resources will be valid for purposes of administering the sales and use tax provisions enumerated in paragraph (1). (Readopted through APA effective September 25, 1992)