

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

810-6-2-.02. Accessories on New Automobiles, Applicable Tax Levy.

(1) Accessories which are purchased from the dealer after title and possession of the automotive vehicle have passed to the purchaser are taxed at the usual 4% rate.

(2) As a practical application of this rule, the dealer's sales invoice will be accepted as the basis for determining the tax rate applicable unless there is conclusive evidence that the invoice does not reveal the true facts. (Sections 40-23-2(1) and 40-23-2(4)) (Adopted March 9, 1961, amended November 1, 1963, amended September 26, 1966, readopted through APA effective October 1, 1982)