

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

**810-6-2-.104.02. Used Vehicles Acquired in Trades, Sales of.**

Used automotive vehicles, used truck trailers and semi-trailers when taken in trade are subject to sales tax at the automotive rate when resold. (Section 40-23-2(4)) (Readopted through APA effective October 1, 1982)