

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

810-6-3-.03.02. Automotive Vehicles, Certificate of Exemption/Out-Of-State Delivery Form.

(1) Whenever a dealer in automotive vehicles, truck trailers, semitrailers, or house trailers sells an automotive vehicle, truck trailer, semitrailer, or house trailer and delivers it outside Alabama, or outside the city and/or county in which the dealer is located, any claim of exemption from sales tax on the sale because of delivery outside Alabama or the city or county in which the sale was made, shall be supported by an affidavit of the dealer and the buyer and by an affidavit of the person making delivery of the vehicle, trailer, semitrailer, or house trailer using a form furnished by the Department of Revenue. This form shall be entitled "Certificate of Exemption – Out of State/City/County Delivery" and shall require the following information:

- (a) The date of the sale.
- (b) The invoice number.
- (c) The dealer's sales tax registration number, name, and address.
- (d) The purchaser's name and address.
- (e) A description of the automotive vehicle, truck trailer, semitrailer, or house trailer to include the make, model, year, vehicle identification number (VIN), an indication as to whether the vehicle is new or used, the total sales price of the vehicle, the trade-in allowance, and the net amount paid for the vehicle.
- (f) An indication as to the state in which the vehicle will be titled or registered.
- (g) A certification by the undersigned seller and buyer, or their representatives, that the vehicle described on the form has been sold and will be delivered outside Alabama, the city and/or county in which the dealer is located, and that the information provided on the form is true and correct.
- (h) The state, county, and city if applicable, where the vehicle, trailer, semitrailer, or house trailer was delivered.
- (i) The name of the person making the out-of-state or out-of- city/county delivery and an indication as to whether that person is the seller or an employee of the seller.
- (j) The name of the person to whom the out-of-state or out-of- city/county delivery was made and the date and place of delivery.
- (k) A certification by the person making the delivery of the vehicle, trailer, semitrailer, or house trailer that he or she has personally delivered the vehicle, trailer, semitrailer, or house trailer described in (e) to the person and place indicated in (j).

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810-6-3-.03.02. (Continued)

(2) No sale of any automotive vehicle, truck trailer, semitrailer, or house trailer will be recognized as having been delivered outside Alabama or outside the city and/or county in which the dealer is located unless there has been specific compliance with this rule.

(3) This rule shall not apply to a sale of an automobile, motorcycle, truck, truck trailer, or semitrailer to a person who takes delivery of the vehicle, trailer, or semitrailer inside Alabama and removes it from Alabama within 72 hours for first use and registration or titling outside Alabama. See Rule 810-6-3-.42.03 entitled Sales of Certain Automotive Vehicles to Nonresidents for First Use and Registration or Titling Outside Alabama for the requirements necessary to document a sale which qualifies for the 72-hour drive-out exclusion contained in Section 40-23-2(4), Code of Alabama 1975. (Amended August 16, 1974, amended November 3, 1980, readopted through APA October 1, 1982, amended June 2, 1988, amended July 30, 1998, amended July 7, 2006)