

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

(1) When a dealer sells an automobile, motorcycle, truck, truck trailer, travel trailer, camper, housecar, or semitrailer and delivers it outside Alabama, or outside the city and/or county in which the dealer is located, a portion of the sales tax due may be exempt. Any sales tax exemption claim based on the delivery location 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, camper, housecar, or semitrailer. The required affidavits must be recorded on the Certificate of Exemption-Out of State/City/County Delivery form provided by the department.

(2) No sale of any automobile, motorcycle, truck, truck trailer, travel trailer, camper, housecar, or semitrailer will be recognized as having been delivered outside Alabama or outside the city and/or county in which the dealer is located, unless the dealer maintains a valid Certificate of Exemption-Out of State/City/County Delivery form for each such sale.

(3) This rule does not apply to a sale of an automobile, motorcycle, truck, truck trailer, travel trailer, camper, housecar, or semitrailer to a person who takes delivery of the vehicle, trailer, or semitrailer inside Alabama and removes it 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 that qualifies for the 72-hour drive-out exclusion contained in §40-23-2(4), Code of Ala. 1975.

Author: Christy Vandevender

Authority: §§40-2A-7(a)(5), 40-23-2(4), 40-23-4(17), 40-23-31, Code of Ala. 1975.

History: New Rule: Filed September 9, 2022; effective November 14, 2022.