CASUAL SALES & USE TAX

JANUARY 12, 2017

Casual Sales & Use Tax Rule 810-6-1-.33

- ▶ (1) Other than the exception noted in (3) below, casual or isolated sales by persons not engaged in the business of selling are not required to be reported to the Department of Revenue by the provisions of the Sales Tax Law.
- ▶ (2) Other than the exception noted in (3) below, tangible personal property purchased outside Alabama from a person not engaged in the business of selling is not subject to use tax when brought into this state for use, storage, or consumption.
- ▶ (3) Casual sales of automotive vehicles, motorboats, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes are subject to sales or use taxes pursuant to the provisions of Section 40-23-100, et. seq., Code of Alabama 1975. See Sales and Use Tax Rule 810-6-5-.11.05. (Readopted through APA effective October 1, 1982, amended February 23, 1988, amended October 30, 1993, amended October 4, 1994)

Casual Sales & Use Tax Section 40-23-101(a) & 40-23-102(a)

- Section 40-23-101(a)
- (a) There is hereby levied and shall be collected as herein provided a sales tax upon every person, firm, or corporation purchasing within this state, other than at wholesale, any automotive vehicle, motorboat, truck trailer, trailer, semitrailer, or travel trailer required to be registered or licensed with the judge of probate of any county in this state from any person, firm or corporation that is not a licensed dealer engaged in selling automotive vehicles, motorboats, truck trailers, trailers, semitrailers, or travel trailers in an amount equal to two percent of the purchase price.
- Section 40-23-102(a)
- (a) There is hereby levied and shall be collected as herein provided, in lieu of the excise tax levied by subsection (c) of Section 40-23-61, an excise or use tax upon every person, firm, or corporation purchasing outside the state, other than at wholesale, any automotive vehicle, motorboat, truck trailer, trailers, semitrailer, or travel trailer, required to be registered or licensed with the judge of probate of any county in this state for use, storage, or other consumption within this state a tax in an amount equal to two percent of the purchase price.

Casual Sales & Use Tax Section 40-23-101(b) & 40-23-102(b)

- Section 40-23-101(b)
- (b) Commencing October 1, 1989, there is hereby levied and shall be collected, as provided for under the provisions of subsection (e) of Section 40-23-104, a sales tax in the amount equal to two percent of the purchase price on the sale of any manufactured home as defined in subsection (n) of Section 40-12-255, purchased other than at wholesale in this state from any person, firm, or corporation which is not a licensed dealer engaged in selling manufactured homes.
- Section 40-23-102(b)
- (b) Commencing October 1, 1989, there is hereby levied and shall be collected, as provided for under the provisions of subsection (e) of Section 40-23-104, an excise or use tax in the amount equal to two percent of the purchase price on the storage, use, or other consumption in the state of any manufactured home as defined in subsection (n) of Section 40-12-255 purchased other than at wholesale outside the state on or after October 1, 1989, for storage, use, or other consumption in this state.

Casual Sales & Use Tax Section 40-23-104 (a)

- (a) The licensing official shall collect all of the following:
- ▶ (1) The taxes levied by this article.
- ▶ (2) The municipal gross receipts or sales taxes and county sales taxes authorized by general or local law on sales made by a person or firm other than a licensed dealer.
- (3) The municipal and county use taxes authorized by general or local law on sales made by dealers doing business outside the State of Alabama and on sales made by licensed Alabama dealers where municipal and county sales taxes were not collected at the time of purchase.
- (4) The state use tax on any such automotive vehicle, motorboat, truck trailer, trailer, semitrailer, or travel trailer required to be registered or licensed by the judge of probate.

Casual Sales & Use Tax Section 40-23-104 (b)

▶ (b) The licensing official shall require, as proof of the purchase price of the automotive vehicle, motorboat, truck trailer, trailer, semitrailer, or travel trailer to be taxed, when purchased from a licensed dealer in this state, documentation of the price upon which any state, county, or municipal sales tax was paid and which reflects the amount of such state, county, or municipal sales tax paid and any other evidence of the purchase price as shall be prescribed by the Department of Revenue. All licensed dealers in this state shall furnish to the purchaser of any of the vehicles documentation showing the amount and rate of sales or gross receipts tax collected at the time of purchase for the state and for the municipality and county where the sale was made.

Casual Sales & Use Tax Section 40-23-107

For making the collection of taxes levied under authority of this article, the licensing official shall be entitled to a fee in an amount equal to five percent of all revenue collected under this article each month. The fee shall be for the use of the licensing official. The fee shall be deducted from the tax collections each month and the remainder of the collections shall be remitted to the Department of Revenue. Notwithstanding the foregoing, the fee shall be disallowed unless the collections are remitted to the Department of Revenue within the time allowed by law. In all counties where the licensing official is paid on a salary instead of a fee basis, all fees allowed under the terms of this section to be paid to the licensing official shall be paid, by the licensing official, into the county treasury, or to the official performing the duties of county treasurer.

(Acts 1981, No. 81-665, p. 1086, §8; Acts 1994, No. 94-622, p. 1162, §7.)

Casual Sales & Use Tax Return Due Date

▶ Returns and remittances must be filed on or before the 20th day of the month for the previous month's collections. (Example: December 2015 collections are due by January 20, 2015) If paying via electronic funds transfer (EFT), the EFT payment information must be transmitted by 4:00 p.m. Central Standard Time. There is no pre-registering to make an electronic payment using the EFT ACH Debit Method. If you choose to pay using the EFT ACH Credit method, you must pre-register with Alabama Department of Revenue EFT Unit. There is not an extra 10 days for filing in October, November, and December.

- What to do if a licensed Alabama dealer does not itemize the bill of sale?
 - ► The purchaser should be sent back to the seller to get a proper bill of sale/sale invoice which separately lists the amount of state, county and city tax that was collected.

- Does Alabama allow credit for tax paid to another state?
 - ➤ Yes, Alabama does allow credit for taxes paid to other states, except Georgia. (See: Sale & Use Tax Rule 810-6-5-.04)

- Does Alabama allow credit for taxes paid to another country?
 - ▶ No.

- ▶ If the dealer has already collected local Alabama tax, should any additional local tax be collected?
 - ▶ No, if the dealer collected county and city sales tax, no additional tax should be collected, regardless of the amount and/or difference in rate. (See: Sales & Use Tax Rule 810-6-5-.04.01)

- Are licensing officials required to collect state, city and county tax on the casual sale of manufactured homes?
 - ▶ No, licensing officials are only required to collect the two percent state sales tax on the casual sale of manufactured homes. (See: 40-23-101(b) &102 (b))
 - ► Licensed dealers however, are required to collect the state, city and county sales tax where the sale took place. (See: 40-23-104(b) & 810-6-5-.11.05(4))

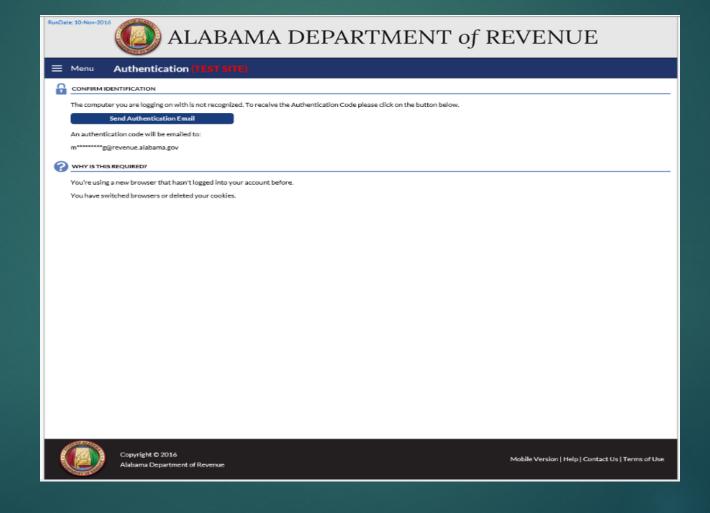
- Are military personnel exempt from paying sales tax on vehicle purchases?
 - ▶ No. (See: Sales & Use Tax Rule 810-6-2-.51.05)

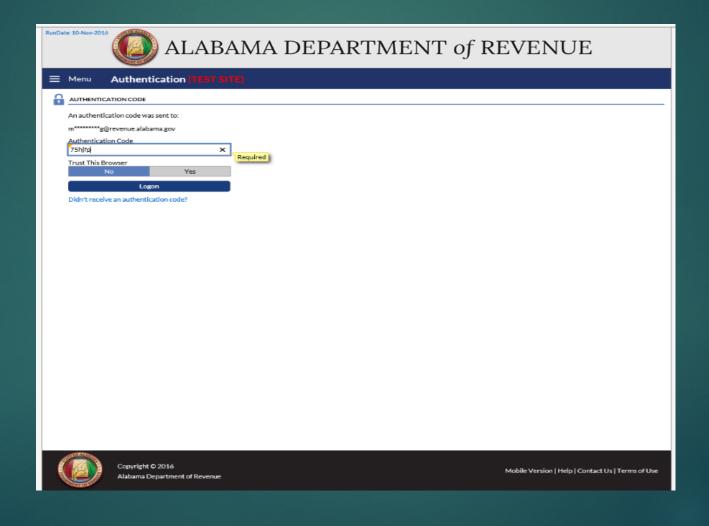
Is sales tax due on the following?

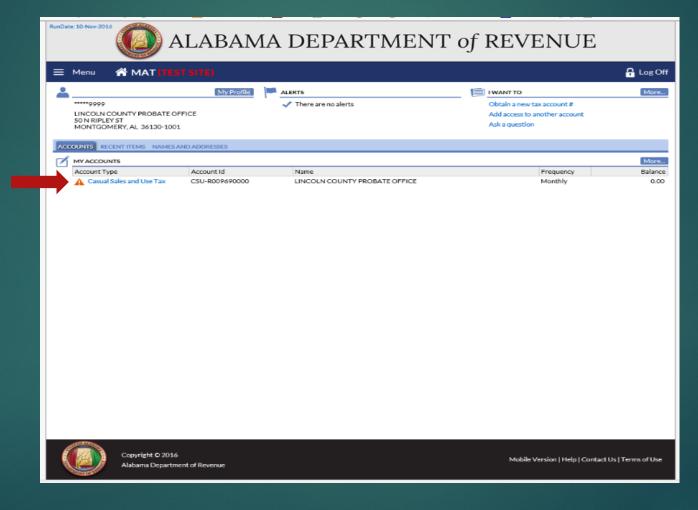
- ▶ Title Fees No
- ▶ Dealer Discount No
- Finance & InsuranceCharge No
- ▶ Title change due to death or divorce – No

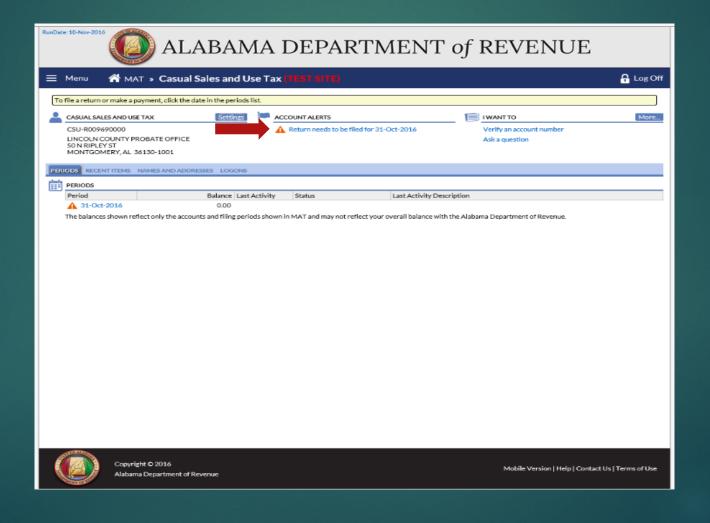
- Document Fee Yes
- ▶ Processing Fee Yes
- Destination Charge Yes
- Manufacturer's Rebate -Yes







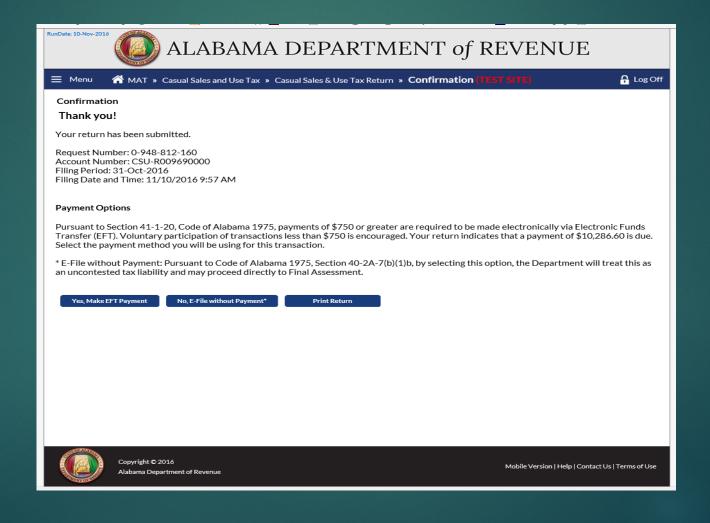




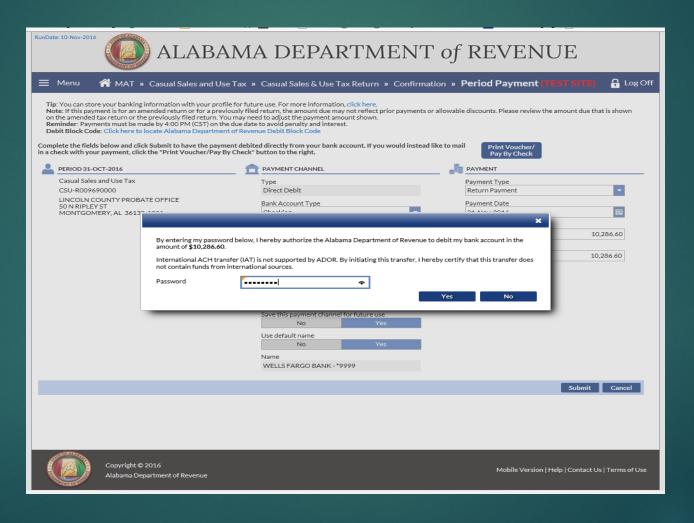
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≡	■ Menu MAT » Casual Sales and Use Tax » Casual Sales & Use Tax Return (TEST SITE)							
3:	1-Oct-2016 Casual Sales & U	se Tax Return						
P C N	Request Information Username tax101 Pseudo Employer ID # ************************************							
C	ASUAL SALES & USE TAX RETURN							
	Casual Sales & Use Tax Return (TC5)							
١,	Filing Period 31-Oct-2016							
	Total Sales & Use. Automotive	0.00						
	LESS: Admin Fee	0.00	Automotive Interest	0.00				
3.	Penalty & Interest	0.00	Automotive Late File Penalty	0.00				
	LESS: Credit Claimed	0.00	Automotive Late Pay Penalty					
5.	Total (L1 - L2 - L4 or L1 + L3 - L4)	0.00						
	Total Sales & Use, Motor Boats	0.00						
	LESS: Admin Fee	0.00	Boat Interest	0.00				
	Penalty & Interest	0.00	Boat Late File Penalty	0.00				
	LESS: Credit Claimed	0.00	Boat Late Pay Penalty	0.00				
	Total (L6 - L7 - L9 or L6 + L8 - L9)	0.00						
11.	Amount of Remittance (L5 + L10)	0.00						
	Total Tax (Auto and Boat)	0.00						
				Submit Save and Continue	Save and Finish Later	Cancel		
				David and dollaride				
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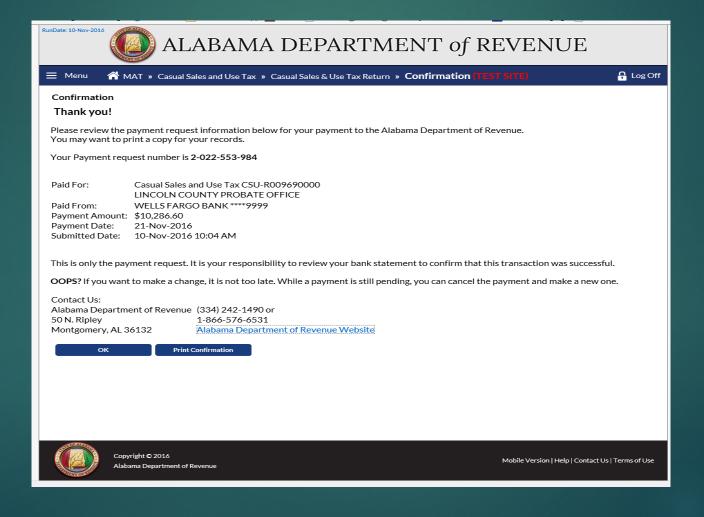
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31-Oct-2016 Casual Sales & Use Tax Return Request Information Username tax101 Pseudo Employer ID # *****9999 Casual Sales and Use Tax CSU-R009690000 Name LINCOLN COUNTY PROBATE OFFICE Period 31-Oct-2016							
CASUAL SALES & USE TAX RETURN							
Casual Sales & Use Tax Return (TC5)							
Filing Period 31-Oct-2016							
Filing Period 31-Oct-2016							
Total Sales & Use, Automotive	9,578.00	Automotive Interest	0.00				
LESS: Admin Fee	478.90						
3. Penalty & Interest	0.00	Automotive Late File Penalty	0.00				
4. LESS: Credit Claimed	0.00	Automotive Late Pay Penalty	0.00				
5. Total (L1 - L2 - L4 or L1 + L3 - L4)	9,099.10						
6. Total Sales & Use, Motor Boats	1,250.00						
7. LESS: Admin Fee	62.50	Boat Interest	0.00				
8. Penalty & Interest	0.00	Boat Late File Penalty	0.00				
9. LESS: Credit Claimed	0.00	Boat Late Pay Penalty	0.00				
10. Total (L6 - L7 - L9 or L6 + L8 - L9)	1,187.50						
11. Amount of Remittance (L5 + L10)	10,286.60						
Total Tax (Auto and Boat)	10,828.00						
			Submit Save and Continue	Save and Finish Later	Cancel		

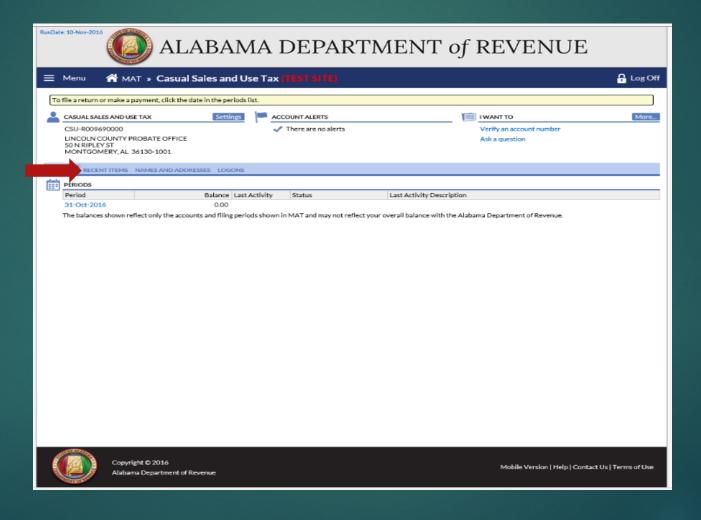
ALABAMA DEPARTMENT of REVENUE						
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1	### Tax Casual Sales	590000 COUNTY PROBATE OFFICE L6				
1. 2. 3. 4. 5.	Filing Period 31-Oct-2016 Total Sales & Use, Automotive LESS: Admin Fee Penalty & Interest LESS: Credit Claimed Total (L1-L2-L4 or L1+L3-L4) Total Sales & Use, Motor Boats	Are you sure you want to submit this request? You are required to re-enter your password to veri	fy this request. Your password	will act as your signature.		
7.	LESS: Admin Fee	62.50	Boat Interest	0.00		
8.	Penalty & Interest	0.00	Boat Late File Penalty	0.00		
9.	LESS: Credit Claimed	0.00	Boat Late Pay Penalty	0.00		
10.	Total (L6 - L7 - L9 or L6 + L8 - L9)	1,187.50				
11	Amount of Remittance (L5 + L10)	10,286.60				
	Total Tax (Auto and Boat)	10,828.00				
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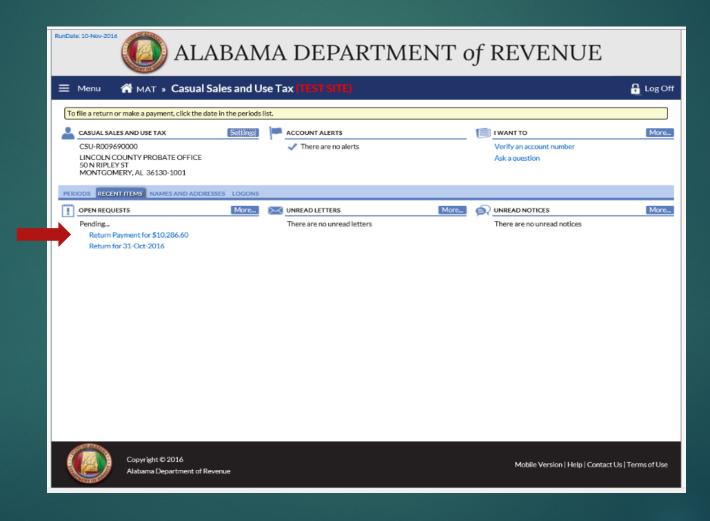


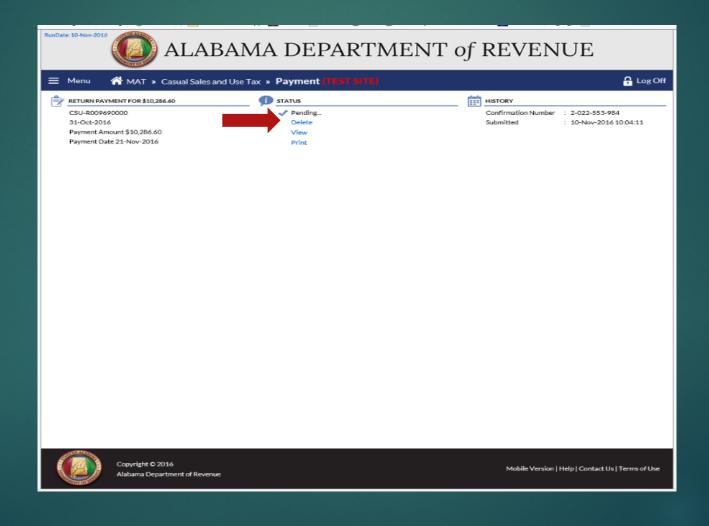
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■ Menu	e Tax » Casual Sales & Use Tax Return » Confir	mation » Period Payment (TEST SIT	E) ☐ Log Off				
Tip: You can store your banking information with your profile for future use. For more information, click here. Note: If this payment is for an amended return or for a previously filed return, the amount due may not reflect prior payments or allowable discounts. Please review the amount due that is shown on the amended tax return or the previously filed return. You may need to adjust the payment amount shown. Reminder: Payments must be made by 4:00 PM (CST) on the due date to avoid penalty and interest. Debit Block Code: Click here to locate Alabama Department of Revenue Debit Block Code Complete the fields below and click Submit to have the payment debited directly from your bank account. If you would instead like to mail in a check with your payment, click the "Print Voucher/Pay By Check" button to the right.							
PERIOD 31-OCT-2016	PAYMENT CHANNEL	PAYMENT					
Casual Sales and Use Tax	Туре	Payment Type					
CSU-R009690000	Direct Debit	Return Payment	-				
LINCOLN COUNTY PROBATE OFFICE 50 N RIPLEY ST	Bank Account Type	Payment Date					
MONTGOMERY, AL 36130-1001	Checking	21-Nov-2016					
	Routing Number	Amount					
	062000080		10,286.60				
	Bank Name	Confirm Amount					
	WELLS FARGO BANK		10,286.60				
	Account Number						
	999999999						
	Confirm Account Number						
	999999999						
	Save this payment channel for future use						
	No Yes						
	Use default name						
	No Yes						
	Name						
	WELLS FARGO BANK - *9999						
		Subm	it Cancel				
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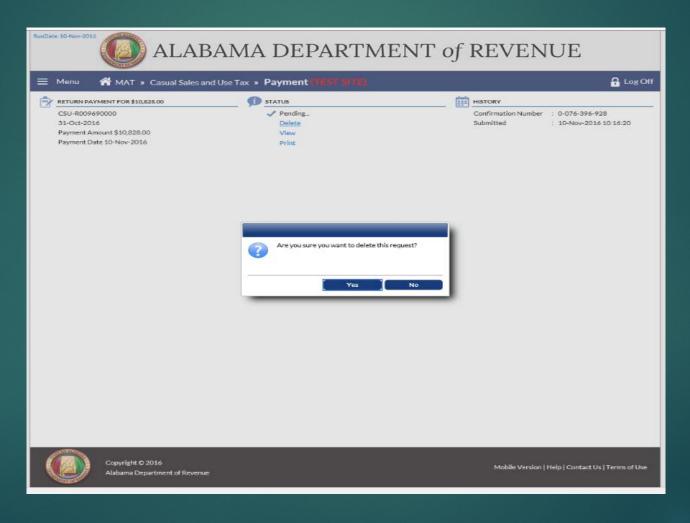


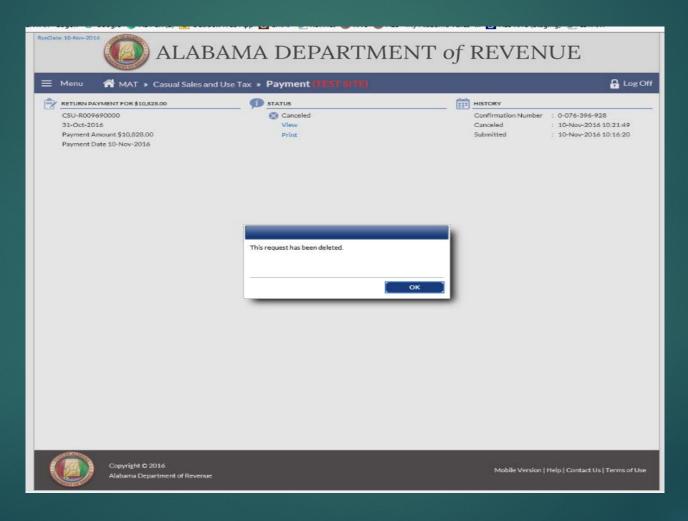


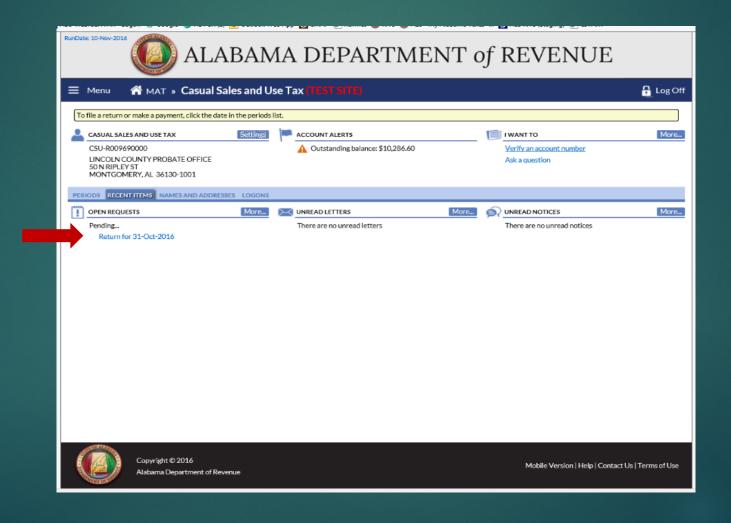




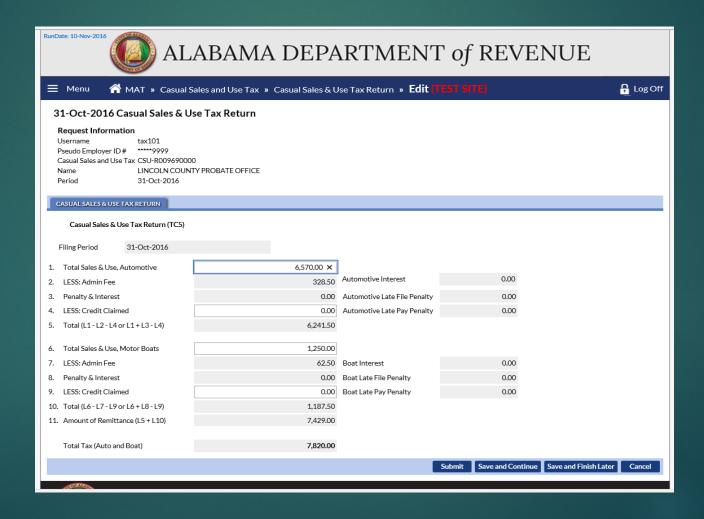




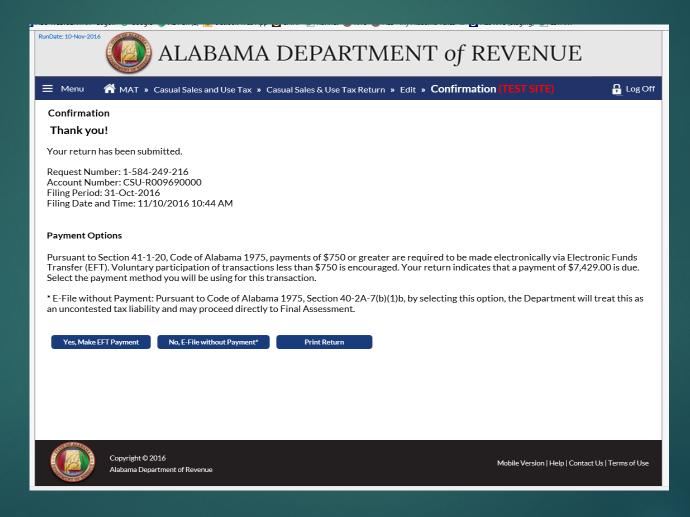


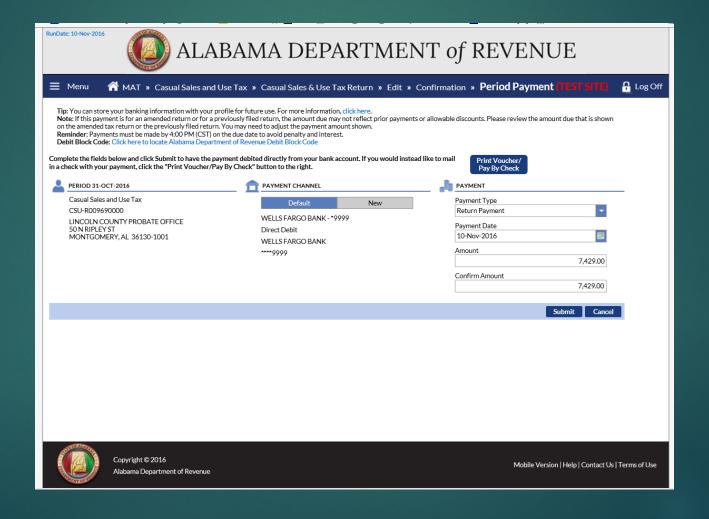


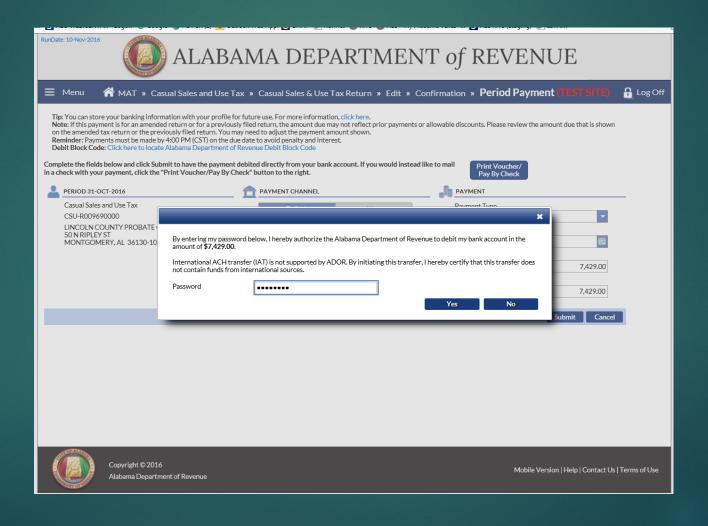


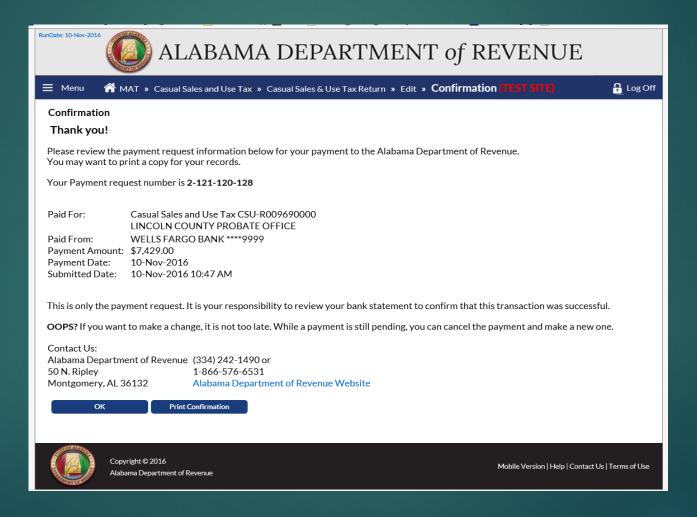


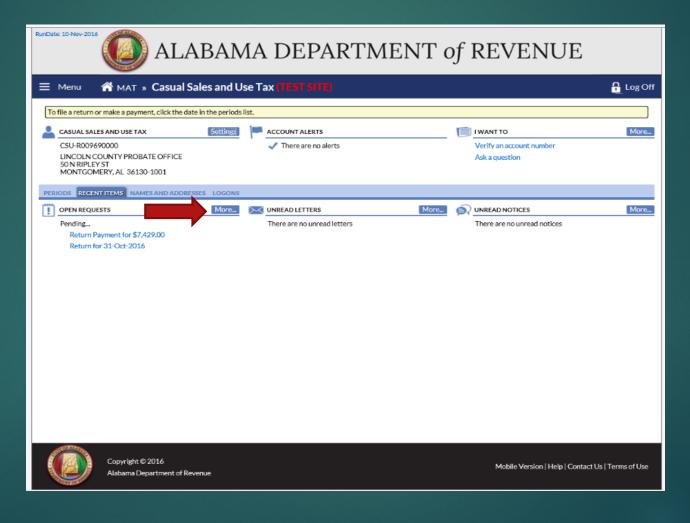
ALABAMA DEPARTMENT of REVENUE						
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31-Oct-2016 Casual Sales & Use Tax Return Request Information Username tax101 Pseudo Employer ID# *****9999 Casual Sales and Use Tax CSU-R009690000 Name LINCOLN COUNTY PROBATE OFFICE Period 31-Oct-2016						
Casual Sales & Use Tax Return (T Filing Period 31-Oct-2016 Are you sure you want to submit this request? You are required to re-enter your password to verify this request. Your password will act as your signature. Password Password Yes No						
4. LESS: Credit Claimed	0.00	Automotive Late Pay Penalty	0,00			
5. Total (L1 - L2 - L4 or L1 + L3 - L4)	6,241.50					
6. Total Sales & Use, Motor Boats	1,250.00					
7. LESS: Admin Fee	62.50	Boat Interest	0.00			
8. Penalty & Interest	0.00	Boat Late File Penalty	0.00			
9. LESS: Credit Claimed	0.00	Boat Late Pay Penalty	0.00			
10. Total (L6 - L7 - L9 or L6 + L8 - L9)	1,187.50					
11. Amount of Remittance (L5 + L10)	7,429.00					
Total Tax (Auto and Boat)	7,820.00					
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Tawanna L. Small
Alabama Department of Revenue
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Email: Tawanna.Small@revenue.Alabama.gov