

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

810-6-2-.66. Platform Trucks.

In Alabama-Georgia Syrup Company v. State of Alabama, 42 So.2d 796, the Alabama Supreme Court held that platform trucks "used for moving the company's products in the process of blending and packing the syrup in the plant" are not exempted by the machine exemption "under old sales tax law". The court stated: "We do not think that platform trucks are machines within the meaning of the exemption. They are obviously used in transportation from one point in the plant to another and not in compounding and manufacturing of tangible personal property." (Sections 40-23-2(1) and 40-23-2(3)) (Readopted through APA effective October 1, 1982)