

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

**810-6-1-.07. Automobile Parts Installed for Customer.**

(1) The repairman sells at retail parts used in making repairs to the customer's automobile which are passed substantially intact (as purchased by him) to the customer. Illustrations of such parts are pistons, piston rings, fan belts, gears, batteries, and tires.

(2) On the other hand, the repairman does not sell at retail, but consumes such materials and supplies as paints or lubricants furnished by him as an incident to rendering a service. These materials and supplies are purchased at retail by the repairman. (Doby v. State, 174 So.233, Merriwether v. State, 42 So. 2d, 465.)

(3) Refer to the rule entitled "Parts and Materials Used to Repair or Recondition Dealers' Automobiles", with reference to parts used by repairmen on automobiles of dealers, which automobiles are part of the dealers' stock in trade for sale. (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)