

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

**810-6-1-.123. Pig and Scrap Iron.**

When a manufacturer of iron pipe withdraws pig and scrap iron from his raw materials stock to be used by him in casting machine parts for his use, he must add the cost of such materials into his gross proceeds of sales. (Issued January, 1951, readopted through APA effective October 1, 1982)