

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

810-6-1-.134. Pumps.

Well pumps when installed become realty along with well casing, pumphouse, well connections, etc. The person who installs the pump is the purchaser at retail who must pay sales tax or use tax, as the case may be. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)