

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

810-6-1-.175. Top Soil, Fill Dirt, Sand and Gravel.

(1) Sales of top soil, fill dirt, sand, and gravel are subject to sales tax, the tax to be measured by the amounts received from such sales including charges for transportation furnished by the seller. These materials are sold in every instance where they are supplied to tenants, landowners, builders, or contractors for a consideration, for use in making additions or alterations to real property. Suppliers may not, for tax purposes, claim to furnish these materials free where charges are made for services such as hauling, loading and handling. The measure of the tax is the amount received by the supplier without any deduction for labor or services which go into producing and delivering the materials regardless of the fact that such transportation, labor, or service may be billed as separate items.

(2) This rule applies only where the materials are furnished, and does not apply where a charge for hauling is made by a person who contracts to haul materials which he does not furnish. (Sections 40-23-1(a)(6), 40-23-2(1)) (Readopted through APA effective October 1, 1982)