

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

810-6-2-.10. Coal Loading Machines.

Coal loading machines used in mines are taxed at the special machine rate of 1 1/2%.
(Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)