

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

**810-6-2-.105. Wire Rope.**

Wire rope is subject to sales or use tax at the 4% general rate when used on locomotive cranes or other material handling equipment which is not entitled to the special machine rate of 1 1/2%. (Sections 40-23-2(1) and 40-23-2(3)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)