

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

**810-6-2-.15. Crossties Used in Mining.**

Crossties and switchties used in the construction and maintenance of tracks used in bringing minerals to the surface of the earth are taxed at the special machine rate of 1 ½%. This provision does not, however, extend to crossties and switchties used in the construction or maintenance of tracks used in transporting minerals from the mine after the mining operation has been completed and it does not extend to timbers used in erecting structures in or about mines or used in supporting mine roofs. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)