

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

**810-6-2-.42. Machines or Machinery Not Used in Manufacturing.**

Materials or equipment which might constitute a machine or machinery when not used for mining, quarrying, manufacturing, compounding or processing are taxed at the general rate of 4%. (Section 40-23-2(1)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)