

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

**810-6-2-.54. Packaging Equipment.**

Mechanical equipment used in measuring, weighing, or packaging by manufacturers, compounders, or processors is taxed at the special machine rate of 1 1/2% when such equipment is a part of the production line used to put the product in condition for sale. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)