

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

810-6-2-.63. Piping.

Piping leading to and from storage tanks and piping bringing gas or water into a plant does not come within the levy on machines used in manufacturing. The general rate of 4% applies. (Section 40-23-2(1)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982.)