

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

810-6-2-.75. Rails Used in Mining.

Mine rails used in the construction and maintenance of tracks used in removing minerals from the earth are taxed at the special machine rate of 1 1/2%. This provision does not, however, extend to rails used in the construction or maintenance of tracks used in transporting minerals after the mining operation has been completed. (Sections 40-23-2(3) and 40-23-2(1)) (Readopted through APA effective October 1, 1982)