

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

**810-6-2-.94. Storage Tanks.**

(1) Storage tanks in or at manufacturing plants are subject to tax at the general rate of 4%. Piping leading to and from the storage tanks is also taxed at the 4% rate.

(2) Tanks which are connected into a processing system for the purpose of maintaining a suitable flow of materials through the connecting processing equipment are entitled to the special rate of 1 1/2%. (Sections 40-23-2(1) and 40-23-2(3)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)