

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

810-6-1-.03. Air Bag Materials.

Materials, raw rubber, etc., withdrawn from stock by a tire manufacturer for use in manufacturing air bags or water bags to be used by the manufacturer are to be included in the gross proceeds of sales of the manufacturer. (Sections 40-23-1(a)(6) and 40-23-1(a)(10)) (Issued January, 1951, readopted through APA effective October 1, 1982.)