

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

**810-6-1-.06. Automobile Painting.**

(1) The painting of automobiles is a service by the painter. Receipts from such painting are not taxable. The paint, supplies, etc., used or consumed by the painter are taxable when sold to him.

(2) Refer to Rule entitled "Parts and Materials Used to Repair or Recondition Dealers' Automobiles" with reference to painting of automobiles of dealers, which automobiles are a part of the dealers' stock in trade for sale. (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)