

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

**810-6-1-.10. Automobile Seat Covers, Top Linings, Vinyl Tops.**

(1) Upholstery repairs performed on automobile seats, top linings, and vinyl tops will be considered as repair jobs. The upholsterer must collect and report sales tax on his sales of items which do not lose their identity, such as cloth, leather, vinyl, foam rubber, and springs. If he makes a separate agreement to sell the materials and to perform the labor and service required, the separate amount received for labor and/or service will not be subject to the tax.

(2) Materials which pass to the upholsterer's customer but which lose their identity when used by the upholsterer or which are inconsequential in amount (such as tacks, glue, thread, binding twine, webbing, gimp tape, welting, padding, stain, and varnish) are considered to have been used or consumed by the upholsterer and are taxable at the time of purchase by him.

(3) Materials which are used or consumed by the upholsterer and which do not pass on to the customer are supplies and taxable when purchased by the upholsterer.

(4) Any custom items that are fabricated and sold, with or without installation, such as, but not limited to, auto seat slip covers, boat covers, and car covers will be subject to sales tax on the full sales price without any deduction for labor or service. If stated separately a reasonable installation fee may be excluded from the measure of the tax. See regulation 810-6-1-.182 entitled "Upholstery Shops". (Adopted March 9, 1961, amended November 1, 1963, amended November 3, 1980, amended February 10, 1982, readopted through APA effective October 1, 1982)