

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

810-6-1-.113. Outside Signs, Furnished.

Outside signs furnished by a manufacturer to his customers, when such signs are furnished without cost to the customers, are subject to the sales or use tax when purchased by the manufacturer. These signs are not purchased to be resold, nor are they purchased as a component of the property manufactured for sale by the manufacturers. (Section 40-23-1(a)(9)) (Readopted through APA effective October 1, 1982)