

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

810-6-1-.13. Awnings.

(1) Generally an awning attached to a building as a permanent fixture is a part of the building and comes within the provisions of the building materials provision of Section 40-23-1(a)(10).

(2) It is the ruling of the Department that lightly attached cloth awnings do not fall into the building materials category and are to be taxed at the sale thereof from the awning dealer to the property owner. (Ruling by Commissioner Edwards, July 19, 1951, readopted through APA effective October 1, 1982)