

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

**810-6-1-.140. Recordings Purchased for Use with Musical Devices.**

Recordings purchased for use in operating musical devices are subject to sales or use taxes whichever may apply. When such recordings have served their purpose in connection with the operation of musical devices and are sold at retail as used recordings as a regular course of business by the machine operators, such sales are subject to sales tax. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)