

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

810-6-1-.32. Casings Sold to Meat Processors.

The terms "wholesale sale" or "sale at wholesale" shall include a sale to meat packers, manufacturers, compounders or processors of meat products of all casings used in molding or forming wieners and vienna sausages even though such casings may be recovered for reuse. (Section 40-23-1(a)(9)h) (Adopted September 26, 1966, readopted through APA effective October 1, 1982)