

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

**810-6-1-.80.01. Oils Used in Aluminum Rolling Process.**

Oils used in the hot or cold aluminum rolling processes have been determined to remain on and become an ingredient or component part of the rolled aluminum and, therefore, subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled Ingredient or Component of Product Manufactured or Compounded for Sale may be purchased by the processor at wholesale, free of sales or use tax. (Sections 40-23-1(a)(9)b and 40-23-60(4)b) (Adopted through APA effective January 29, 1990, amended December 10, 1997)