

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

810-6-2-.106. Wire Rope Used on Machines.

Wire rope is taxed at the special machine rate of 1 1/2% when used as an attachment for a machine used in mining, manufacturing or quarrying. (Section 40-23-2(3)) (Readopted through APA effective October 1,1982)