

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

810-6-2-19. Electric Motors, When Furnishing Power for Machines Used in Manufacturing, Compounding, Processing, Mining or Quarrying and Plant Maintenance.

Electric motors used to furnish power for machines used in manufacturing, compounding, processing, mining, or quarrying are taxed at the machine rate of 1 1/2%. Electric motors used to power equipment used primarily in plant maintenance are subject to the tax at the general rate of 4%. (Sections 40-23-2(1) and 40-23-2(3)) (Readopted through APA effective October 1, 1982)