

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

**810-6-2-.22. Engravers and the Machine Rate.**

Gross receipts accruing from the retail sales of photo engravings, plates, cuts, and other like articles sold to printers are subject to the sales tax at the machine rate of 1 1/2% where sold for use as parts or attachments of machines used in manufacturing. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)