

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

810-6-2-.32.05. Hydraulic Oils.

Retail sales of hydraulic oils are subject to the sales tax at a rate of 4 percent except hydraulic oil used as part of a machine used in quarrying, mining, manufacturing, processing, and compounding tangible personal property which is taxed at 1 1/2 percent. (Sections 40-23-2(1) and 40-23-2(3)) (Adopted August 10, 1982, readopted through APA effective October 1, 1982)