

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

810-6-2-.48. Materials From Which Patterns are Manufactured, Tax Rates Applicable.

(1) Pattern materials used by foundrymen in making patterns to be used in casting are taxed at the special machine rate of 1 1/2%.

(2) Sales of patterns are taxed at the special machine rate of 1 1/2% when made to a foundryman to be used by him in making molds for castings.

(3) Sales of supplies and hand tools used in making patterns are subject to the tax at the 4% rate. (Sections 40-23-2(3), 40-23-1(a)(10)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)