

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

**810-6-2-.64. Piping in Manufacturing Plant.**

(1) Piping furnished and installed by a contractor along with pump houses and well connections is subject to use tax when intended for use by a paper manufacturer to supply his plant with the water necessary to the manufacturing of paper. The Supreme Court of Alabama held that the pipe and other materials used were building materials which are made taxable at the general tax rate by the building materials provision found in the definition of "sale at retail." (Layne Central Company v. Curry, 8 So.2d 839).

(2) Please note that the Supreme Court has in the Wilputte Coke Oven case made a distinction between "building materials" and recognizable parts and attachments for machines. See rule 810-6-2-.41 Machines Furnished and Installed by Building Contractors. (Sections 40-23-1(a)(10) and 40-23-2(3)) (Readopted through APA effective October 1, 1982)