

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

810-6-2-.66.05. Portable Power Saws.

(1) The Sales and/or Use Tax Laws levy a tax of 1 1/2% on the net difference paid for any machine, machinery, or equipment used in planting, cultivating, or harvesting farm products or used in connection with the production of agricultural produce or products, livestock, or poultry on farms.

(2) The machines and machinery including chain saws used in production and harvesting of timber grown on tree farms, including pulpwood are taxed at 1 1/2%. Chain saws used for clearing land, cutting firewood, or other nonagricultural uses are taxed at 4%. (Sections 40-23-37, 40-23-2(1) and 40-23-2(3)) (Adopted March 9, 1961, amended July 27, 1964, amended June 12, 1978, readopted through APA effective October 1, 1982)