

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

**810-6-2-.73. Rail Bonds Used in Mining.**

Rail bonds used in the construction and maintenance of mine tracks used in bringing minerals to the surface of the earth are taxed at the special machine rate of 1 1/2%. This provision does not, however, extend to rail bonds used in the construction and maintenance of trucks used in transporting materials from the mine after the mining operation has been completed. (Sections 40-23-2(3), 40-23-2(1)) (Readopted through APA effective October 1, 1982)