

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

810-6-3-.75. Septic Tanks.

(1) Septic tanks are pollution control devices and qualify for the pollution control exemption. (AGO Baxley, June 1, 1978)

(2) Field lines and gravel, tile, or other materials on which field lines are placed, likewise, qualify for the pollution control exemption. (Section 40-23-4(a)(16)) (Adopted through APA effective July 7, 1989)