

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

**810-6-1-.14. Awnings, Metal.**

(1) A metal or other permanent type of awning attached to a building with screws or bolts or otherwise securely attached becomes a part of the building. The materials from which such awnings are made come within the building materials class. When the materials are purchased prefabricated, tax is due to the supplier by the person making the installation, or direct to the State as use tax if purchased out-of- state from a seller not registered with the Department under the Use Tax Law.

(2) In recent court decisions the courts of this State have held that the manufacturing contractor provision of the Sales Tax Law does not apply when a contractor manufactures an item to specifications for a special job. To come within Section 40-23-1(a)(12)b the item manufactured must be standard, that is, it can be used on any job. See: Rule 810-6-1-.29 Materials Manufactured by Contractors. (Amended August 16, 1974, readopted through APA effective October 1, 1982)