

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

810-6-1-.143. Repairs to Real Property.

(1) The term “repairs to real property” as used in this rule includes, but is not limited to, the repairing, remodeling, restoring, or altering of buildings of all kinds and descriptions, plumbing systems, electric supply systems, water supply systems, central heating and air conditioning systems, roads, streets, railroads, and railways.

(2) Sales or use taxes are due on sales of materials to repairmen, builders, contractors, or other persons who use the materials in making repairs to real property. (Sections 40-23-1(a)(10) and 40-23-60(5), Code of Alabama 1975) (Readopted through APA effective October 1, 1982, amended December 28, 1998)