

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

810-6-1-.166. Shoe Repairs.

(1) A shoe repair shop renders a service and also sells tangible personal property. A job which does not involve a sale of tangible personal property but merely represents the rendering of service does not require the payment of sales tax. In any transaction where tangible personal property is sold sales tax applies to the full purchase price without any deduction for labor or service.

(2) If the tangible personal property is sold and the labor or service is furnished in separate transactions, each transaction being billed separately, then the tax applies to the sales price of the tangible personal property and not to the labor or service.

(3) Materials and supplies used by shoe repairmen in rendering services, but which are not resold as merchandise are subject to sales tax when purchased by the repairmen from the supply dealer. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)