

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

810-6-1-.77.01. Ice, Sales of.

(1) Sales of ice to purchasers who have a sales tax license number are sales at wholesale not subject to sales or use tax, provided the purchaser is buying the ice for resale. (Sections 40-23-1(a)(9)a and 40-23-60(4)a)

(2) Sales of ice to purchasers for use as an ingredient of iced drinks manufactured or compounded for sale are sales at wholesale not subject to sales or use tax. (Sections 40-23-1(a)(9)b and 40-23-60(4)b)

(3) Sales of ice to transportation companies or others for use in icing railroad cars or refrigeration trucks are subject to sales or use tax. (Sections 40-23-1(a)(10) and 40-23-60(5)) (Readopted through APA effective October 1, 1982, amended March 10, 1998)