

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

810-6-2-.102. Trolley, Materials, Mine.

Trolley equipment used in supplying electric power to mine locomotives used in bringing minerals to the surface of the earth are taxed at the special machine rate of 1 1/2%. This provision, however, does not extend to electric cable, switch gear, and other equipment used to deliver electric current to trolley lines or to other mining machines or machinery. (Sections 40-23-2(3) and 40-23-2(1)) (Readopted through APA effective October 1, 1982)