

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

810-6-2-.41.01 Sales of Electrical Generators.

Retail sales of stand alone, commercial and portable electrical generators that manufacture alternating current electricity are taxable at the reduced machine rate. (Sections 40-23-2(3) and 40-23-61(b)) (Adopted through APA effective July 9, 1998)