

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

**810-6-2-.95. Supplies and Materials.**

In maintaining and making repairs of machines and equipment used in mining, replacement parts specifically manufactured for use on such machines are taxed at the special machine rate of 1 1/2% when the machines themselves are entitled to the special rate. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)