

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

**810-6-1-.59. Welding Rods and Fluxes.**

(1) Subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled Ingredient or Component of Product Manufactured or Compounded for Sale, welding rods and fluxes purchased by manufacturers and compounders that become a component part of the product manufactured or compounded for sale are purchased at wholesale, tax free. The fluxes must be of the type that have alloying elements that are picked up in the molten pool of metal weld deposit, so that the materials in the flux become a part of the welded structure. (Sections 40-23-1(a)(9)b and 40-23-60(4)b)

(2) The purchase of welding rods and fluxes for repair work or construction work is subject to the 4 percent sales and/or use taxes, whichever may apply. (Adopted September 18, 1964, readopted through APA effective October 1, 1982, amended January 10, 1985, amended December 10, 1997)