

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

**810-6-2-.25. Refractories, Rates Applicable to.**

(1) The term “refractories” as used in this rule shall mean fire clay, firebrick, magnesite, steel, and other special purpose heat resistant materials.

(2) Refractories, which are not in the nature of building materials and which are designed and manufactured for use as parts or attachments for machines used in manufacturing, compounding, or processing tangible personal property, are taxable at the reduced machine rate of sales or use tax when purchased for use as a part or attachment to manufacturing machinery. (Sections 40-23-2(3) and 40-23-61(b))

(3) Refractories purchased for use in lining blast furnaces, kilns, boilers, cupolas, ladles, or other machines used to manufacture, compound, or process tangible personal property are taxable at the reduced machine rate of sales or use tax. (Sections 40-23-2(3) and 40-23-61(b))

(4) Refractories purchased for purposes other than becoming parts or attachments to machines used in manufacturing, compounding, or processing tangible personal property are taxable at the general rate of sales or use tax. (Sections 40-23-2(1) and 40-23-61(a)) (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982, amended July 9, 1998)