

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

810-6-3-.48. Repairs to Equipment, When not Subject to Tax.

(1) Materials which pass to the repairman's customer, and which do not lose their identity, such as auto repair parts, radio tubes, and condensers, are sold at retail by the repairman. He must report and pay sales tax on such sales provided delivery is made to the customer in Alabama. If the repairman delivers the repaired equipment to the customer or the equipment is delivered by common carrier to a point outside the State of Alabama, the sale is in interstate commerce not subject to Alabama sales tax. See Rule 810-6-1-.142.

(2) This rule is amended to conform to the decision rendered by the Court of Civil Appeals in State of Alabama v. Communication Equipment and Contracting Company, Inc. (Section 40-23-4(a)(17)) (Adopted March 9, 1961, amended February 6, 1968, amended November 13, 1970, amended October 29, 1976, readopted through APA effective October 1, 1982)