

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

810-6-1-.104. Microfilming of Records.

The microfilming of records is a service transaction with the material cost being incidental to the transaction. Sales and/or use tax will be due on films, equipment, and other supplies purchased for use in microfilming records. (Legal Division Opinion February 10, 1978) (Adopted June 12, 1978, readopted through APA effective October 1, 1982)