

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

**810-6-1-.109. Name Plates.**

Name plates attached by the manufacturer to the manufacturer's products for identification purposes are purchased at wholesale as a component part of the property manufactured for sale. (Section 40-23-1(a)(9)c) (Readopted through APA effective October 1, 1982, amended October 1, 2014)