

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

810-6-1-.124. Pipe Fittings.

Ordinarily pipe fittings are used by builders, contractors, or landowners as building materials which are taxed in accordance with the building material provision found in the definition of retail sales. In some instances, however, pipe fittings are used as standard parts or attachments for machines used in manufacturing, in which case they are entitled to the special machine rate of tax. See rule 810-6-2-.57 entitled Parts and Attachments For Machines Used in Manufacturing. (Sections 40-23-1(a)(10), 40-23-2(3)) (Readopted through APA effective October 1, 1982)