

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

**810-6-1-.132. Proofs, Wholesale, Tax Free.**

Sales of materials to the processors of the proofs are at wholesale, tax free, when such materials become a component part of the proofs produced for sale. (Section 40-23-1(a)(9)b) (Readopted through APA effective October 1, 1982)