

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

**810-6-1-.186.04. Warehousemen, Sales to.**

(1) All property purchased for use in operating places of storage is subject to sales or use tax, whichever may apply, including all tickets, labels, receipt forms, heating or cooling equipment, fire protection equipment, pest control supplies and equipment, compressors, containers, and crating materials, and any and all other supplies, materials, or equipment purchased for use incidental to the storing or warehousing of property of any kind or character.

(2) Note, however, that warehousemen may also be engaged in the business of selling, processing, or manufacturing for sale, in which event the supplies and equipment used in such activities will be taxable or not in accordance with the rules applying to the use of property for such purposes. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)