

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

810-6-1-.189. Wheel Weights.

The balancing of wheels of automobiles is a service by the balancer. Receipts from such wheel balancing are not taxable. The weights used by a balancer are consumed by him and are taxable when sold to him. (Adopted November 1, 1963, readopted through APA effective October 1, 1982)