

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

810-6-1-.195. X-ray Machines, Heart Catheterization Machines, Computerized Tomography Machines and Consumable Supplies Used Therein.

(1) X-ray machines, heart catheterization machines, and computerized tomography machines (CT scan machines) process tangible personal property and, therefore, qualify for the reduced machine rate of sales or use tax. Machine parts, attachments, and replacement parts which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used also qualify for the reduced machine rate of sales or use tax. (Section 40-23-2(3))

(2) Film, chemicals, and other consumable supplies used in x-ray machines, heart catheterization machines, and computerized tomography machines are taxable at the general rate of sales or use tax. (Section 40-23-2(1)) (Adopted through APA effective July 7, 1989)