

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

**810-6-1-.35. Chemicals Used in Treating Crude Oil.**

Subject to the criteria outlined in Sales and Use Tax Rule 810-6-1-.80 entitled Ingredient or Component of Product Manufactured or Compounded for Sale, chemicals used in treating crude oil which become an integral part thereof and are sold therewith, are purchased at wholesale, tax free, for such purposes. (Sections 40-23-1(a)(9)b and 40-23-60(4)b) (Readopted through APA effective October 1, 1982, amended December 10, 1997)