

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

810-6-1-.73. Gases: Propane and Butane.

Sales at retail of propane and butane gases or any similar gas are subject to sales or use tax, whichever may apply. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)