

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

810-6-1-.93. Materials From Which Patterns are Manufactured.

Pattern makers who make patterns which they sell to others for use, purchase at wholesale tax free the materials from which such patterns are made. (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)