

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

810-6-2-.01. Abrasives - Shot, Grit, Etc.

Shot, grit, stars, sand, and other abrasives of like kind are taxed as parts or attachments to machines when used in machines manufacturing or processing tangible personal property. Such abrasive, when used in maintenance of equipment or when used for purposes other than manufacturing or processing tangible personal property are taxed at the general rate. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)