

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

810-6-2-.09. Boiler Tubes.

Boiler tubes used in repairing boilers used to furnish heat or power used in manufacturing are taxed at 1 1/2% as parts for machines used in manufacturing. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)