

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

**810-6-2-.100. Track Accessories Used in Mining.**

Track accessories including spikes, bolts, plates, and switch parts becoming a part of mine tracks used in removing minerals from the earth are taxed at the special machine rate of 1 1/2%. This provision does not, however, extend to track accessories used in the construction or maintenance of tracks used in transporting minerals from the mine after the mining operation has been completed. (Sections 40-23-2(1) and 40-23-2(3)) (Readopted through APA effective October 1, 1982)