

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

810-6-2-.11. Coal Cutting Machines.

Coal cutting machines are taxed at the special rate of 1 1/2%. (Section 40-23-2(3))
(Readopted through APA effective October 1982)