

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

810-6-2-.12. Coke, Petroleum.

Petroleum coke and pitch used in the manufacture of aluminum from alumina are subject to tax at the special machine rate where such petroleum coke and pitch are made into linings for pots where alumina is reduced to aluminum or are made into anodes for such pots. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)