

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

810-6-2-.15.05. Dry Docks.

A dry dock is subject to the sales or use tax, whichever applies. A dry dock is not a vessel, nor is it a barge, exempted from the sales or use tax. (Section 40-23-4(a)(12)) (Readopted through APA effective October 1, 1982)