

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

**810-6-2-.18. Electric Mine Locomotives.**

Locomotives receiving power from an electric trolley used to bring coal to the surface of a mine are taxed under the machine levy at 1 1/2%. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)