

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

**810-6-2-.29. Hand Tools Not Exempted as Machines.**

(1) The word "machine" as used in the Sales and Use Tax Laws is not understood to mean and include the hand implements used by laborers and craftsmen, commonly referred to as "hand tools" which are manually powered and controlled.

(2) Implements, hand operated, which are powered by electricity, steam or compressed air which is delivered to implements through wires, pipes, or hoses are considered to come within the levy of the tax at 1 1/2% where such implements are used in mining, quarrying, manufacturing, processing or compounding. (Sections 40-23-1(a)(10) and 40-23-2(3)) (Readopted through APA effective October 1, 1982)