

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

810-6-2-.30. Hose - Water, Steam, or Air.

Hose when used as an attachment for a machine used in manufacturing, compounding, processing, mining or quarrying is taxed at the machine rate of 1 1/2%. Hose used for general purposes or for maintenance is taxed at the general rate of 4%. (Sections 40-23-2(1) and 40-23-2(3)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)