

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

810-6-2-.34. Improvised Attachments for Machines Used in Manufacturing.

The materials, from which parts and attachments for machines used in manufacturing, compounding, processing, mining or quarrying are improvised, are taxed at the special 1 1/2% rate when such improvised parts or attachments are necessary to the operation of such machines and are customarily so used. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)