

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

**810-6-2-.37. Lumber and Timbers Used in Mine Tipple.**

Sales of lumber and timbers to mine operators for use in constructing or repairing structures such as tipples, bridges, or trestles used in supporting mining and processing equipment and tracks are subject to tax at the general rate of 4%. This rule does not apply to machines and machinery supported by such structures, nor does it apply to crossties and switchties all of which are covered in other rules. (Section 40-23-1(a)(10)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)