

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

810-6-2-.38. Lumber and Timbers Used in Mining.

Sales of lumber and timbers to mine operators for use in the building and maintenance of structures and for use in supporting mine roofs are subject to sales tax at the general rate of 4%. (Section 40-23-1(a)(10)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)