

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

810-6-2-.43. Self-Propelled Draglines Used in Mining.

A self-propelled dragline purchased for use in mining tangible personal property is taxable at the reduced machine rate of sales or use tax. Replacement parts and attachments for self-propelled draglines used in mining tangible personal property are also taxable at the reduced machine rate of sales or use tax when (i) made or manufactured for use on or in the operation of the dragline, (ii) necessary to the operation of the dragline, and (iii) customarily so used. State v. Twin Seam Mining Co., Inc., 274 Ala. 3, 145 So 2d 177 (1962) (Sections 40-23-2(3) and 40-23-61(b), Code of Alabama 1975) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982, amended July 30, 1998)