

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

810-6-2-.51.07. Metal Cleaning Chemicals.

Manufacturers of metal products are taxed on the use of all chemicals and oils which they use as cleaning materials, except oils classified and taxed as lubricating oils. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)