

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

**810-6-2-.53. Negatives.**

(1) Gross receipts accruing from the retail sales of black and white negatives or color separations sold to printers to produce plates for offset printing are subject to the sales tax at the machine rate of 1 1/2% where sold for use as parts or attachments of machines used in manufacturing plates.

(2) Sales of materials to processors producing negatives are at wholesale, tax free, where such materials become a component of the negatives produced for sale.

(3) Where a printer or publisher develops negatives for his own use, sales or use tax, whichever may apply, shall be due on the purchase price of the materials becoming a component of the negatives at the machine rate of 1 1/2% where the negatives are used as an attachment for machines used in manufacturing plates. (Sections 40-23-2(3) and 40-23-1(a)(9)g) (Adopted June 20, 1966, readopted through APA effective October 1, 1982)