

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

810-6-2-.59. Patterns Used by Operators of Foundries.

Foundry operators use patterns to form the molds in which their products are cast. These patterns are subject to tax at the special machine rate of 1 1/2% when purchased by the foundry operators. In those cases where the foundryman fabricates the pattern used by him, the materials used in such fabrication are taxed at the special rate. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)