

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

**810-6-2-.62. Pipe Threading Machines.**

Pipe threading machines used for construction purposes by a contractor or other builder are taxed at the 4% general rate. (Sections 40-23-1(a)(10) and 40-23-2(1)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)