

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

810-6-2-.65. Plates, Printers.

(1) Plates purchased by a printer for use as a part or attachment for a machine used in printing tangible personal property are subject to the sales and/or use tax at the machine rate of 1 1/2%.

(2) Materials purchased by a printer for use in making plates that become a part or attachment to a machine used in printing tangible personal property are subject to the sales and/or use tax at the machine rate of 1 1/2%.

(3) The plates or materials used in making plates are taxable to the printer at the time of purchase even though the plates may pass to the printer's customer after use by the printer.

(4) An example would be a person needing business cards with his picture shown thereon. The printer does not have the facilities to make the type plate needed; therefore, he purchases the plate needed to print the cards from a person in the business of making plates. (Section 40-23-2(3)) (Adopted October 29, 1976, readopted through APA effective October 1, 1982)