

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

**810-6-2-.67. Power Cables.**

Power cables supplying power to working areas in mines and quarries are subject to the tax at the 4% rate. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)