

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

810-6-2-.71. Proofs.

Gross receipts accruing from the retail sales of proofs sold to printers, publishers or others, which are used to make negatives to produce plates for offset printing, are subject to the sales tax at the machine rate of 1 1/2%. The machines used by the processor in the processing of proofs are taxable at the machine rate of 1 1/2%. The supplies, materials, and equipment not becoming a component of the product sold, or not constituting machines used in processing are subject to the sales or use tax, whichever may apply at the general rate of 4%. Where a printer or publisher processes proofs for their own use, sales or use tax shall be due on the purchase price of the materials becoming a component of the proofs at the machine rate of 1 1/2% where the proofs are used to make negatives to produce plates for offset printing. (Section 40-23-2(3)) (Adopted June 20, 1966, readopted through APA effective October 1, 1982)