

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

810-6-2-.72. Pumps, Mines.

Pumps when used in mining are taxed at the special machine rate of 1 1/2%. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)