

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

810-6-2-.74. Railroad Companies-Machines.

Machines when sold to, or for use by, railroad companies in maintaining, repairing or reconditioning their equipment are subject to the sales or use tax at the general rate of 4%. (Section 40-23-2(1)) (Adopted March 9, 1961, amended November 1, 1963, readopted through APA effective October 1, 1982)