

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

**810-6-2-.88. Sawdust Removal Equipment.**

(1) Equipment manufactured for and customarily used in removing sawdust from saws in saw mills is taxed at the special machine rate of 1 1/2% when such equipment is a part or attachment of the sawing mechanism.

(2) The same rule applies to equipment manufactured for and customarily used to remove waste material from planers, edgers, and other manufacturing machines.

(3) Note, however, the removal or disposal of waste materials is not of itself a manufacturing process. The waste removal equipment must be an attachment of a machine which is covered by the levy on machines used in manufacturing in order for it to take the special rate of 1 1/2%. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)