

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

810-6-2-.89. Scrap Metal Shredder.

A scrap metal shredder that will take such items as junk automobile bodies and through a series of magnetically operated devices separate the metal from the nonmetal items, shred the metal, and hydraulically compress it into blocks of certain sizes to specifications so that it can be measured when loading the furnace is taxed at the machine rate of 1 1/2%. (Section 40-23-2(3)) (Adopted June 12, 1978, readopted through APA effective October 1, 1982)