

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

810-6-2-.91. Soda Fountains and Ice Cream Cabinets.

Soda fountains and ice cream cabinets are taxed by the Sales and Use Tax Laws at the general rate. The machine rate does not apply. (Section 40-23-2(1)) (Readopted through APA effective October 1, 1982)