

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

810-6-2-.96. Switchboards.

Switchboards and other electrical equipment used in controlling the flow of electric power into manufacturing plants and mines are taxed 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)