

810-6-1-.61 Engravers, Sales of Materials are at Wholesale, Tax Free,
When Such Materials Become a Component of the Engraving.

Sales of materials to engravers are at wholesale, tax free, when such materials become a component of the engraving, etc., produced for sale. The machine used by the engraver manufacturing the engravings, etc., is taxable at the machine rate. The supplies, materials, and equipment not becoming a component of the product sold or not constituting machines used in manufacturing are subject to the sales or use tax, whichever may apply.

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Authority: Sections 40-2A-7(a)(5), 40-23-1(a)(9)b, 40-23-1(a)(10),
40-23-2(3), 40-23-31, 40-23-83, Code of Alabama 1975.
History: Readopted through APA effective October 1, 1982.
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