

810-6-1-.03 Air Bag Materials Used By Tire Manufacturers

Raw rubber and other materials withdrawn from stock by a tire manufacturer for use in manufacturing air bags or water bags to be used by the manufacturer are to be included in the gross proceeds of sales of the manufacturer.

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Authority: §§40-2A-7(a)(5), 40-23-1(a)(6),
40-23-1(a)(10), 40-23-31, and 40-23-83, Code of Ala. 1975.

History: Issued January 1951.

Readopted through APA effective October 1, 1982.

Amended: November 18, 2019; Effective January 13, 2020.