

810-6-1-.06 Taxability Of Automotive Vehicle Painting Services And Supplies

(1) The painting of an automotive vehicle is a service by the painter that is not taxable.

(2) The paint and other supplies used or consumed by the painter are taxable at the time of purchase.

Refer to Rule 810-6-1-.116 entitled Parts and Materials Used to Repair or Recondition Dealers' Automotive Vehicle regarding painting of automotive vehicles of dealers, that are part of dealers' stock in trade for sale.

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Authority: §§40-2A-7(a)(5), 40-23-31, and 40-23-83,
Code of Ala.1975. Rule: 810-6-1-.116.

History: Adopted: March 9, 1961.
Amended: November 1, 1963.
Readopted through APA effective October 1, 1982.
Amended: November 18, 2019; Effective January 13, 2020.