

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

810-6-2-.87. Sand Handling and Sand Conditioning Equipment.

Machines and equipment used by manufacturers for conditioning and transporting, while in process, sand for use in mold making are taxed at the special machine rate of 1 1/2%. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)