

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

810-6-2-.99. Tool Steel.

Tool steel is taxed at the special machine rate of 1 1/2% when used as a part or an attachment for a machine used in mining or quarrying even though it may require some fabrication by the mine or quarry operator to adapt it for use on his equipment. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)