ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-6-2
TAXES LEVIED ON GROSS SALES AND GROSS RECEIPTS; APPLICABLE TAX RATES

810-6-2-.29 Hand Tools Not Exempted As Machines.

(1) The word "machine" as used in the Sales and Use Tax Laws is not understood to mean and include the hand implements used by laborers and craftsmen, commonly referred to as "hand tools" which are manually powered and controlled.

(2) Implements, hand operated, which are powered by electricity, steam or compressed air which is delivered to implements through wires, pipes, or hoses are considered to come within the levy of the tax at 1 1/2% where such implements are used in mining, quarrying, manufacturing, processing or compounding.
§§40-23-1(10), 40-23-2(3)

Author:
Statutory Authority: Code of Ala. 1975, §§40-23-31, 40-23-83.
History: