

ALABAMA DEPARTMENT OF REVENUE  
ADMINISTRATIVE CODE

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

810-6-2-.38      Lumber And Timbers Used In Mining.

Sales of lumber and timbers to mine operators for use in the building and maintenance of structures and for use in supporting mine roofs are subject to sales tax at the general rate of 4%.  
(Adopted March 9, 1961, amended November 1, 1963) §40-23-1(10)

**Author:**

**Statutory Authority:** Code of Ala. 1975, §40-23-31.

**History:**