**ALABAMA DEPARTMENT OF REVENUE**
**ADMINISTRATIVE CODE**

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

## 810-6-2-.57 Parts And Attachments For Machines Used In Manufacturing.

Materials purchased by a manufacturer, compounder, processor, miner, or quarryman for attachment to, or to be made a part of, a machine used in manufacturing, compounding, processing, mining or quarrying is entitled to the reduced machine rate of sales or use tax regardless of whether or not such materials at the time of purchase are recognizable as parts and attachments for machines, provided, however, that the parts and attachments made from such materials are designed and manufactured for use, customarily so used and necessary to the operation of the completed machine. Such materials would include, but would not be limited to, tool steel, steel plate, steel angles, shafting, packing, pipe, pipe fittings, pipe fitting supplies, valves, steam hose, fire clay, bulk lining materials, bulk insulation materials and pipe and tank coverings. Also recording instruments and similar attachments which are not generally classified as parts and attachments to manufacturing machines would qualify as parts and attachments when attached directly to a manufacturing machine. The reduced machine rate does not, however, extend to the materials used in erecting buildings or other structures even though such buildings or structures may house or support machines used in manufacturing, compounding, processing, mining, or quarrying. (§§40-23-2(3) and 40-23-61(b))

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