ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

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

810-6-2-.94 Storage Tanks.

(1) Storage tanks in or at manufacturing plants are subject to tax at the general rate of 4%. Piping leading to and from the storage tanks is also taxed at the 4% rate.

(2) Tanks which are connected into a processing system for the purpose of maintaining a suitable flow of materials through the connecting processing equipment are entitled to the special rate of 1 1/2%. (Adopted March 9, 1961, amended November 1, 1963, effective July 1, 1963) §§40-23-2(1), 40-23-2(3)

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