ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

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

810-6-2-.97 Tanks Used In Manufacturing.

Tanks which are part of a chain of processing operations are taxed at the special machine rate of 1 1/2% when such tanks are purchased prefabricated and require no more than installation at the site. §40-23-2(3)

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