ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-6-4
SALES TAX DUE MONTHLY; FILING OF REPORTS; RECORDS REQUIRED; REFUNDS; INTEREST; HEARINGS ON ASSESSMENTS; EXAMINATIONS OF RETURNS; INTER ALIA

810-6-4-.17.05 Processing, Definition.

The word "processing" as used in the Sales and Use Tax Law is understood to have the following meaning: "Processing" means to subject to some special process or treatment. To heat, as fruit with steam under pressure so as to cook or sterilize. To subject, especially raw material, to a process of manufacture, development, preparation for the market, etc.; to convert into marketable form, as livestock by slaughtering, grain by milling, cotton by spinning, milk by pasteurizing, fruits and vegetables by sorting and repacking. To make usable, marketable, or the like, waste matter or inferior, defective, decomposed substance or product by a process, often chemical process, as to process rancid butter, rayon waste, coal dust, beet sugar. 40-23-2(3)

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