

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-2-.16. Dust Collecting Equipment.

Dust collectors made up of ducts, collectors, filters, and other parts are not of themselves machines used in manufacturing. They may, however, by attachment to a machine used in manufacturing take the special one and half percent rate. The special rate would not in any event apply with respect to sheet metal or other building materials used to construct duct work or other parts of dust collection systems where such materials become a part of the building in which the system is located. (Section 40-23-1(a)(10)) (Readopted through APA effective October 1, 1982)