810-6-1-.142. Repairs to Equipment.

Where a repairman in Alabama repairs equipment, materials which pass to the repairman's customer but which lose their identity when used by the repairman or which are inconsequential in amount such as, paint, solder, and tacks are considered to have been used or consumed by the repairman and are taxable at the time of the sale to him. (Readopted through APA effective October 1, 1982)