

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

810-6-2-.49. Mats Purchased for Use in Newspaper Advertising.

Mats purchased by advertisers to be furnished to newspaper publishers for use in producing plates used in printing newspapers are taxed at the special machine rate of 1 1/2%. (Section 40-23-2(3)) (Readopted through APA effective October 1, 1982)