



APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-6-1-.109

Rule Title: Name Plates, Metal

           New   x   Amend            Repeal            Adopt by Reference

- NO This rule has no economic impact.  
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:**

9. **THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:**
10. **DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:**
11. **OTHER COMMENTS:**

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**ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-1-.103                      Metal Name Plates

**INTENDED ACTION:**        Repeal above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule due to the fact that it is a duplication of Sales & Use Tax Rule 810-6-1-.109; therefore, it is not necessary.

**RULE NO. & TITLE**

810-6-1-.109                      Name Plates, Metal

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes amend title of the above rule to be more in line with current industry trends.

**RULE NO. & TITLE**

810-6-1-.112                      Outdoor Advertising Signs

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule in order to provide further guidance and clarification. In addition, the title of the rule will be amended.

**RULE NO. & TITLE**

810-6-3-.47.02                      Private Schools, Sales to

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to clarify the exemption in the law for sales to schools, specifically, private schools.

**RULE NO. & TITLE**

810-6-5-.36                      Prepaid Wireless 9-1-1 Charge

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to notify taxpayers that the Emergency 9-1-1 Board has increased the rate applied to each retail sale of prepaid wireless minutes and to provide historical rates.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:30 p.m. on Wednesday, August 6, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**  
Wednesday, August 6, 2014

**CONTACT PERSON AT AGENCY:**  
Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

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810-6-1-.109 Name Plates, Metal.

Name Plates attached by the manufacturer to ~~his~~ the manufacturer's products for identification purposes are purchased at wholesale as a component part of the property manufactured for sale.

(Section 40-23-1(a)(9)c)

Author: Ginger Buchanan

Authority: Sections 40-2A-7(a)(5), 40-23-31 and 40-23-83, Code of Alabama 1975

History: Readopted through APA effective October 1, 1982.