# TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVEN	<u>LE</u>
Rule Nos. 810-6-1109	
Rule Title: Name Plates, Metal	
New; _XX _Amend;Repeal;Adopt by	Reference
Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?	No
Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?	Yes
Is there another, less restrictive method of regulation available that could adequately protect the public?	No
Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?	No
Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?	N/A
Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?	Yes
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Does the proposed rule have any economic impact?	No.
If the proposed rule has an economic impact, the proponote prepared in accordance with subsection (f) of Sec	
**************************************	***************************************
Certification of Authorized Official	
I certify that the attached proposed rule has been pro Chapter 22, Title 41, Code of Alabama 1975 and that the Administrative Procedure Division of the Legislative	t it conforms to all applicable filing requirements of
Signature of certifying officer	N-E-C
Date 6/20/14	,

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

Control No.	<u>810</u>	_ De	partment or Ag	ency <u>REVENUE</u>	-	
Rule No:	810-6-1-	.109			•	
Rule Title:	Name Plates, Metal					
	New	x	Amend	Repeal	Adopt by Reference	
● NO ○ YES			as no economic as an economic	c impact. c impact, as explair	ned below:	
1.	NEE	)/EXP	ECTED BENE	FIT OF RULE:		
2.	EFFI	CIENT	, AND FEASIE		JLE IS THE MOST EFFECTIVE, ALLOCATING RESOURCES :	
3.	EFFE	ECT O	F THIS RULE	ON COMPETITION	<b>N</b> :	
4.	THE	GEO		ON COST OF LIVI REA WHERE THE	NG AND DOING BUSINESS IN RULE IS TO BE	
5.				ON EMPLOYMEN	T IN THE GEOGRAPHICAL IENTED:	
6.			OF REVENUE NG THIS RULE		R IMPLEMENTING AND	
7.	AFFI	ECTE	D PERSONS,	INCLUDING ANAL	MIC IMPACT OF THIS RULE ON YSIS OF PERSONS WHO WILL LL BENEFIT FROM THE RULE:	
8.	UNC	ERTA	INTIES ASSO	CIATED WITH TH	E 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:

# 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 www.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.

<u>Name Pplates</u> attached by the manufacturer to <u>his the manufacturer's</u> 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.