TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENU	<u> </u>
Rule Nos. 810-1-1-,02,01	
Rule Title: Delegation of Authority by Commissioner	to the Assistant Commissioner
New; Amend; XX Repeal; Adopt by Re	eference
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 propos note prepared in accordance with subsection (f) of Section	sed rule is required to be accompanied by a fiscal on 41-22-23, Code of Alabama 1975.
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Certification of Authorized Official	
I certify that the attached proposed rule has been prop Chapter 22, Title 41, Code of Alabama 1975 and that i the Administrative Procedure Division of the Legislative	it conforms to all applicable filing requirements of
Signature of certifying officer	V-Let
Date 11/18/14	

FOR APA RULE (Section 41-22-23(f))

Contro	ol No. 810 Department or Agency <u>REVENUE</u>
Rule I	No: 810-1-102.01
Rule "	Title: Delegation of Authority by Commissioner to the Assistant Commissioner
N	lewAmendX_RepealAdopt by Reference
×	This rule has no economic impact.
	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 WHERE 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:

ALABAMA DEPARTMENT OF REVENUE

Tax Policy & Research Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-1-1-.02.01

Delegation of Authority by Commissioner to the Assistant Commissioner

INTENDED ACTION:

Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule to as it is out of date due to the reorganization of the Department.

RULE NO. & TITLE

810-1-2-.06

Final Adoption of Proposed Rules

INTENDED ACTION:

Repeal rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal the above rule due to the fact that the rule does not comport with the language found in the Administrative Procedures Act.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:30 p.m. on Wednesday, January 7, 2015, 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, January 7, 2015

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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810-1-1-.02.01 <u>Delegation of Authority by Commissioner to the Assistant</u> Commissioner. (REPEALED)

The Commissioner, as head of the Department has delegated authority as follows: To the Assistant Commissioner of the Department to act on behalf of the Commissioner in all matters, and shall perform such duties as are assigned to him by the Commissioner of Revenue. The Assistant Commissioner and the Secretary shall direct day-to-day policies of the Commissioner's office. The Assistant Commissioner shall assume the duties of the office of the Commissioner of Revenue in the Commissioner's absence. The office of Assistant Commissioner falls under the provisions of the State Merit System as provided now or hereafter by Chapter 26 of Title 36 of the Code of Alabama 1975.

Author:

Michael E. Mason, CPA

Authority:

Sections 40-2A-7(a)(5) and 40-2-44, Code of Alabama 1975

History:

Amended: Filed May 13, 1999, effective June 17, 1999.