TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVE	INUE
Rule Nos. 810-6-3-,67.04	
Rule Title: Certificate of Exemption-Fuel and/or Aboard Vessels Engaged in Foreign or Internation	Supplies Purchased for Used or Consumption nal Commerce or in Interstate Commerce
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?	<u>No</u>
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 :
Does the proposed rule have any economic impact?	NO
If the proposed rule has an economic impact, the protect prepared in accordance with subsection (f) of \$\frac{1}{2}\$	oposed rule is required to be accompanied by a fisca Section 41-22-23, <u>Code of Alabama 1975</u> .
Certification of Authorized Official	Control of the second s
I certify that the attached proposed rule has been Chapter 22, Title 41, Code of Alabama 1975 and the Administrative Procedure Division of the Legisla	proposed in full compliance with the requirements of that it conforms to all applicable filing requirements of ative Reference Service.
Signature of certifying officer	and the second
Date 11/18/14	

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

Control No). <u>810</u>	_ Dep	partment or A	gency <u>REVENUE</u>	innen.
Rule No:	810-6-3	67.04			
Rule Title: Aboard Ves					hased for Use or Consumption in Interstate Commerce
	_New	X	Amend	Repeal	Adopt by Reference
NO YES			s no economio s an economio	c impact. c impact, as explai	ined below:
1.	NEED	/EXPI	ECTED BENE	FIT OF RULE:	
2.	EFFIC	IENT	AND FEASIE		ULE IS THE MOST EFFECTIVE, ALLOCATING RESOURCES
3.	EFFE(CT OF	THIS RULE	ON COMPETITIO	N:
4 .		SEOG	RAPHICAL A	ON COST OF LIV REA WHERE THE	ING AND DOING BUSINESS IN ERULE IS TO BE
5.				ON EMPLOYMEN IS TO BE IMPLEM	IT IN THE GEOGRAPHICAL MENTED:
6.			F REVENUE G THIS RULE	·	R IMPLEMENTING AND
7.	AFFE	CTED	PERSONS,	INCLUDING ANAL	MIC IMPACT OF THIS RULE ON YSIS OF PERSONS WHO WILL LL 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

Sales & Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-5-36.01

Sales of Prepaid Wireless Service

INTENDED ACTION:

Adopt new rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to adopt the above rule to comply with the provisions of Act 2014-336 as it relates to the taxation of Prepaid Calling Cards.

RULE NO. & TITLE

810-6-3-.67.04

Certificate of Exemption - Fuel and/or Supplies Purchased for Use

or Consumption Aboard Vessels Engaged in Foreign or International Commerce or in Interstate Commerce

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to make grammatical changes.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 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 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, 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

0948APC.INT

810-6-3-.67.04 <u>Certificate of Exemption - Fuel and/or Supplies Purchased for Use or Consumption Aboard Vessels Engaged in Foreign or International Commerce or in Interstate Commerce.</u>

(1) Whenever a merchant or seller makes a sale of fuel or supplies for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce, any claim of exemption from Alabama sales or use tax on such sale because of such usage or consumption shall be supported by a certificate executed in the following form:

CERTIFICATE OF EXEMPTION - FUEL AND/OR SUPPLIES PURCHASED FOR USE OR CONSUMPTION ABOARD VESSELS ENGAGED IN FOREIGN OR INTERNATIONAL COMMERCE OR IN INTERSTATE COMMERCE.

COMMERCE OF	R IN INTERSTATE C	OMMERCE.		
PROPERTY PUR	RCHASED:			
INVOICE NO.	QUANTITY	<u>ITEM</u>	DESCRIPTION	AMOUNT
water reconstruction and the secretary and production and the secretary displaying the		TranslichbininiddibiSinbahcunhich-mah		4/4/3/400000000000000000000000000000000
:				
CERTIFICATE C	F PURCHASER:			
the above descr engaged in forei	ibed property is bein gn or international c	g purchased fo ommerce or in	representative thereof or use or consumption a interstate commerce p 3-4(a)(10) and 40-23-62	board vessels ursuant to the
person filing a fa shall be fined no aware that any Department for a	lse certificate shall b t less that- <u>than</u> \$25. person filing a false all taxes imposed up	e guilty of a mis .00 nor more the certificate sha on the mercha	0) and 40-23-62(12) predemeanor and, upon the state than \$500.00. I furthall be liable to the Alabat or seller, together will and/or supplies app	neir conviction, ner certify I am ama Revenue th any interest
SIGNATURE:			RCHASER'S BUSINES DRESS:	S MAILING
TITLE:			W 1	
VESSEL:	анаминатеритет			
DATE:				

CERTIFICATE OF MERCHANT OR SELLER:

I, the undersigned merchant or seller, hereby certify that the above described fuel and/or supplies are being sold exempt from sales or use tax for use or consumption aboard Vessels engaged in foreign or international commerce or in interstate commerce and that the above duly signed certificate of the purchaser was secured at the time of such sale.

SIGNA	TURE:
TITLE:	
DATE:	

(2) A merchant or seller who secures a properly completed and duly signed certificate in the form outlined in (1) above shall not be liable for Alabama sales or use tax due on a sale later determined by the Revenue Department not to qualify for the exemption contained in Sections 40-23-4(a)(10) and 40-23-62(12) provided said merchant or seller had no knowledge that the certificate was false when filed with him by the purchaser. Instead, the person filing the false certificate shall be liable to the Revenue Department for all sales or use tax, together with any interest and penalties thereon, imposed on the sale of fuel and/or supplies applicable to the false certificate.

Author:

Ginger Buchanan Dan DeVaughn

Authority:

Sections 40-2A-7(a)(5), (40-23-4(a)(10) and 40-23-62(12)

History:

Adopted February 23, 1988.