

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-6-3-.67.04

Rule Title: Certificate of Exemption-Fuel and/or Supplies Purchased for Use or Consumption
Aboard Vessels Engaged in Foreign or International Commerce or in Interstate Commerce

 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:

APA-2
11/96

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

SUBSTANCE OF PROPOSED ACTION: 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 Certificate of Exemption - Fuel and/or Supplies Purchased for Use or Consumption Aboard Vessels Engaged in Foreign or International Commerce or in Interstate Commerce.

(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.

PROPERTY PURCHASED:

<u>INVOICE NO.</u>	<u>QUANTITY</u>	<u>ITEM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CERTIFICATE OF PURCHASER:

I, the undersigned vessel owner, operator, captain, or representative thereof, hereby certify the above described property is being purchased for use or consumption aboard vessels engaged in foreign or international commerce or in interstate commerce pursuant to the provisions of Code of Alabama 1975, Sections 40-23-4(a)(10) and 40-23-62(12).

I also certify I am aware that Sections 40-23-4(a)(10) and 40-23-62(12) provide that any person filing a false certificate shall be guilty of a misdemeanor and, upon their conviction, shall be fined not less ~~that~~ than \$25.00 nor more ~~that~~ than \$500.00. I further certify I am aware that any person filing a false certificate shall be liable to the Alabama Revenue Department for all taxes imposed upon the merchant or seller, together with any interest and penalties thereon, by reason of the sales of fuel and/or supplies applicable to such false certificate.

SIGNATURE: _____

PURCHASER'S BUSINESS MAILING
ADDRESS:

TITLE : _____

VESSEL : _____

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.

SIGNATURE: _____

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.