

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE: 810-6-1-.196 Withdrawals from Inventory

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend an existing rule to incorporate the provisions of Act No. 2006-583, which provides an exemption from sales tax for retailers upon the withdrawal of a product(s) with an aggregate retail value equal to or less than \$10,000.00, that is given as a single gift to qualified charitable entities.

RULE NO. & TITLE: 810-6-5-.22 Lodgings Tax Returns

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend an existing rule to reflect (i) the recent changes in the 4% & 5% Lodgings Tax Returns which were combined into a single consolidated return for reporting both the 4% and 5% State Lodgings Taxes; (ii) the new procedure in reporting these taxes which requires the state lodgings taxes to be reported on the return by county location of the business units within the estate; and (iii) clarification of the signature requirement on the electronically filed returns.

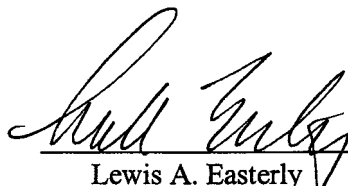
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m.** on **Wednesday, June 13, 2007**, in the **Office of the Commissioner, Room 4112**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, 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, June 13, 2007

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Lewis A. Easterly
Alabama Department of Revenue