

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Tax Policy & Research Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-5-.04.02                      Seller's Responsibility to Collect County and  
Municipal Sales and Use Taxes

**INTENDED ACTION:**        Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to adopt the above new rule which will establish the authority of local jurisdictions to impose the requirement to collect the local sales or use taxes on Alabama sellers who are located outside the local jurisdiction.

**RULE NO. & TITLE**

810-6-3-.51                      Municipal Sales and Use Taxes and Gross Receipts Taxes

**INTENDED ACTION:**        Repeal an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The above rule has been interpreted as the Department's local nexus rule; however, the rule does not adequately describe the circumstances under which a seller would be required to collect and pay local taxes. Therefore, the department proposes to repeal the above rule in its entirety and replace it with proposed new Rule 810-6-5-.04.02.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at **10:00 a.m. on Tuesday, June 11, 2013, in the Office of the Legal Division, Room 3114, 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](http://www.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the **Deputy Commissioner 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:**

June 11, 2013

**CONTACT PERSON AT AGENCY:**

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

A handwritten signature in cursive script, reading "Michael D. Gamble", written in black ink on a white background.

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Michael D. Gamble, Secretary  
Alabama Department of Revenue

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