

APA-2
11/96

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.01 Criteria for Governing Bodies of Counties and Incorporated
Municipalities to Receive Refund of Motor Fuel Excise Taxes

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to establish the eligibility requirements that governing bodies of counties or incorporated municipalities must meet in order to receive motor fuel excise tax refunds.

810-8-1-.22 Exemptions Pertaining to the Additional Excise Tax on
Lubricating Oil

INTENDED ACTION: Amend the above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide a code reference in paragraph (1) and to remove the word "gasoline" from paragraph (1)(e)3. In addition, the department proposes to remove paragraph (2) since it is no longer necessary.

810-8-1-.65 Wholesale Oil License Fee/Import License Fee Return Required

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to establish requirements that a taxpayer file a return even if the entity ceases operations within the prior fiscal year.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Tuesday, June 18, 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.

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 18, 2013

CONTACT PERSON AT AGENCY:

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Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue

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