

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.119 Photographs, Photostats, Blueprints, etc.

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide clarification, guidance, and examples as to the taxation of various fees charged by photographers.

RULE NO. & TITLE

810-6-3-.76 Property Purchased for Export and Sales Tax Refunds on Certain Purchases of Tangible Personal Property in Alabama for Export to and Use in a Foreign Country

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify code sections, remove a date reference and to provide that sales made within Alabama are made inside Alabama regardless of whether the tangible personal property purchased is to be exported.

RULE NO. & TITLE

810-6-3-.78 Sales of Aircraft Manufactured, Sold and Delivered in Alabama

INTENDED ACTION: Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule pertaining to the exemption for sales of aircraft manufactured, sold and delivered in Alabama that are not permanently domiciled in Alabama and are removed from Alabama.