

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-8-1-.29 Deposits in Lieu of Surety Bonds

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to change the name of the division where a deposit of a US Government bond is sent in lieu of a surety bond from the Natural Resources and License Tax Division to the Sales, Use & Business Tax Division.

RULE NO. & TITLE:

810-8-1-.56 Sales Records of a Licensed Distributor

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to delete the reference to \$.04 exempt sales for motor fuel that should have been amended in 1992. Effective June 1, 1992, the law was changed and cities and counties were allowed the full exemption of \$.17 per gallon instead of \$.04 per gallon of motor fuel.

RULE NO. & TITLE:

810-8-1-.62 Motor Fuel Tax Regulation - Stated and Uniform Policy Pertaining
to the Exemption of Certain Taxpayers from State Motor Fuel
Taxes

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to provide a procedure where a taxpayer can compute the state sales tax due when applying for a refund of motor fuel excise tax when the fuel is used off-road in designated off-road equipment. The sales tax will be netted against the motor fuel excise tax and the net amount refunded to the taxpayer. The Department also proposes to amend the title of the rule.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, October 22, 2008, 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.

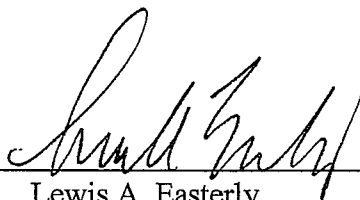
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, October 22, 2008

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

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