ALABAMA DEPARTMENT OF REVENUE Sales & Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-3-.07.05 Charitable Organizations and Institutions

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to: (1) update the list of organizations exempt from payment of all sales and use taxes; (2) change the name of an entity on the list that has changed its legal name; and (3) make technical corrections.

RULE NO. & TITLE

810-6-3-.65 Sales Tax Holiday

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The purpose of the above action is to amend the title of the rule to distinguish this holiday from the new sales tax holiday for severe weather preparedness which was created by Act 2012-256 and to make technical corrections.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, October 10, 2012, 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:

Wednesday, October 10, 2012

CONTACT PERSON AT AGENCY:

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

Michael E. Mason, Deputy Commissioner

Alabama Department of Revenue