

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE**  
**Sales & Use Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-5-.09                      Leasing and Rental of Tangible Personal Property

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to comply with the provisions of Act 2014-453. Act 2014-453 amended Section 40-9-30, Code of Alabama 1975 to make durable medical equipment, prosthetics and orthotics, and medical supplies as defined under the Medicare program exempt from state and local sales, use and rental tax; therefore, this amendment is necessary to reflect recent statute changes.

**RULE NO. & TITLE**

810-6-5-.29                      Oxygen and Durable Medical Equipment Dispensed to Medicare Recipients by Participating Providers

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to comply with the provisions of Act 2014-453. Act 2014-453 amended Section 40-9-30, Code of Alabama 1975 to include rental and leasing tax in the exemption for durable medical equipment. It also expanded the exemption to cover prosthetic and orthotic devices, and medical supplies as defined and covered under the Medicare program; therefore, this amendment is necessary to reflect recent statute changes.

**RULE NO. & TITLE**

810-6-3-37.03                    Medicaid

**INTENDED ACTION:**        Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to comply with the provisions of Act 2014-453. Act 2014-453 amended Section 40-9-30, Code

of Alabama 1975 and expanded the durable medical exemption to include rental tax. In addition, the department proposes to amend the title of the rule.

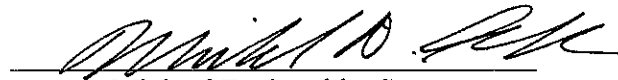
**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, October 8, 2014, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, 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 8, 2014

**CONTACT PERSON AT AGENCY:**

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



Michael D. Gamble, Secretary  
Alabama Department of Revenue

0942APC.INT