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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.13

Miscellaneous Refund Provisions

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to coincide with Act 2013-200 which removed the refund provision for Foreign Trade Zones and allowed a refund for all-cargo international flights or international commerce.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, October 7, 2015, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm

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 7, 2015

CONTACT PERSON AT AGENCY:

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

Michael D. Gamble, Secretary

Alabama Department of Revenue

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