

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-7-1-.13                      Procedures for Taxing Snuff, Moist Snuff (Roll Snuff) and  
Smokeless Tobacco (Tobacco Similar in Composition to Snuff)

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend an existing rule by deleting specific tax rates applicable to snuff and citing the code section that establishes these rates.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:00 p.m. on Wednesday, April 11, 2007, in the Office of the Commissioner, Room 4112, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of this rule can be obtained at [www.revenue.alabama.gov/rulehear.html](http://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, April 11, 2007

**CONTACT PERSON AT AGENCY:**

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



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Lewis A. Easterly  
Alabama Department of Revenue

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