

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-3-.24                      Foreign Government

**INTENDED ACTION:**      Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to reflect changes that have been made to the Government purchasing law for purchases made by tax exemption cards. In addition, the title of the rule will be amended to better reflect the items covered by the rule.

**RULE NO. & TITLE**

810-6-3-.24.01                      Foreign Diplomatic and Consular Officials

**INTENDED ACTION:**      Repeal rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule due to the fact that the language is outdated according to the federal tax exemption card program.

**RULE NO. & TITLE**

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

**INTENDED ACTION:**      Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to remove the reference to an old Act and replace the reference with the code section; to clarify that streaming services and other digital transmissions are subject to rental tax, and to include multifunctioning cable television boxes.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **1:30 p.m. on Wednesday, April 8, 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>

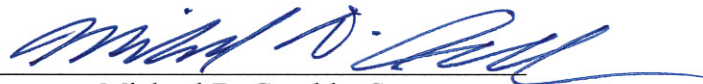
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, April 8, 2015

**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

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