ALABAMA DEPARTMENT OF REVENUE Business License Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.02

Application of Excise Tax on Blendstocks

INTENDED ACTION:

Amend Rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to only reference the Code Section for the definitions.

RULE NO. & TITLE

810-8-1-.66

Inspection Fee Bond Calculation

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to clarify the calculation of the additional inspection fee bond amount as referenced in Section 8-17-96.

810-8-1-.68

Electronic Filing of Inspection Fee Return

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to establish the conditions that must be met in order to receive a waiver for electronic filing of the inspection fee return and establishes the requirements for timely electronically filing the return and remitting the electronic payment.

810-8-1-.69

Inspection Fee Back Up Tax Report

INTENDED ACTION:

Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to clarify when a backup tax return is due on dyed diesel fuel, dyed kerosene, and/or lubricating oil.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Thursday, April 7, 2016, 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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, April 7, 2016

CONTACT PERSON AT AGENCY:

Timothy Sanders 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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