#### ALABAMA DEPARTMENT OF REVENUE

Tax Policy & Research Division

## NOTICE OF INTENDED ACTION

### RULE NO. & TITLE

810-14-1-.06

Revenue Rulings

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to comport with the changes made by Act 2014-146 and to clarify procedures for the revocation or modification of an existing revenue ruling.

<u>TIME, PLACE, MANNER OF PRESENTING VIEWS:</u> A public hearing will be held at 2:00 p.m. on Wednesday, March 11, 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 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, March 11, 2015

## **CONTACT PERSON AT AGENCY:**

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4131 Gordon Persons Building
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(334) 242-1380

Michael D. Gamble, Secretary Alabama Department of Revenue

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