

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-6-3-.15 Federal Charge Card Program, Exemption Certification

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The above new rule pertains to the federal charge card program and provides procedures and guidelines by which purchases of property or purchases of lodgings and accommodations made under the program are exempt from sales, use or lodgings taxes. In addition, the rule also provides a form for the vendor's use for recording the information necessary to properly document the exempt transactions.

RULE NO. & TITLE:

810-6-3-.69.02 Exemption for United States, State, County, City, and Other Exempt Entities from the Payment of Sales Tax, and Purchases Made Through the Use of Purchasing Agents

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The purpose of the above action is to incorporate into the rule a reference to form ST:PAA-1, Purchasing Agent Appointment. This form can be used by a tax-exempt entity to appoint a contractor as agent to purchase materials on behalf of the tax-exempt entity in accordance with the provisions of the existing rule. In addition, the form may be used by the contractor to appoint subcontractors as subagents to purchase materials on behalf of the tax-exempt entity.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m.** on **Wednesday, September 9, 2009, in the Office of the Legal Division, Room 3114**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

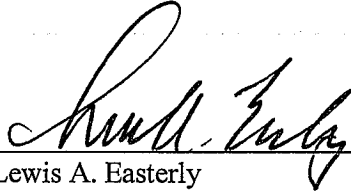
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, September 9, 2009

CONTACT PERSON AT AGENCY:

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

A handwritten signature in cursive script, appearing to read "Lewis A. Easterly", is written over a horizontal line.

Lewis A. Easterly
Alabama Department of Revenue

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