

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-5-.36            Prepaid Wireless 9-1-1 Charge

**INTENDED ACTION:**     Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:**    Effective September 1, 2012, the Department of Revenue will become the administrator of the emergency 9-1-1 service charge to be collected by persons making retails sales of prepaid wireless telecommunications services. This rule provides instructions to the taxpayers for collecting, reporting and remitting the service charge.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at **10:00 a.m. on Thursday, September 13, 2012, 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](http://www.revenue.alabama.gov/rulehear.html).

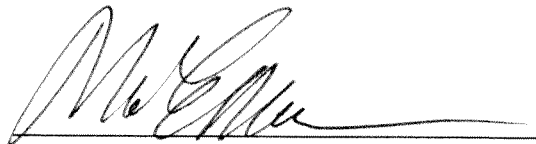
All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by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

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

Thursday, September 13, 2012

**CONTACT PERSON AT AGENCY:**

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



Michael E. Mason, Deputy Commissioner  
Alabama Department of Revenue