ALABAMA DEPARTMENT OF REVENUE Business & License Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

| 810-8-701 | Scope of Rules |
|-----------|--|
| 810-8-702 | Definitions |
| 810-8-703 | Exemptions |
| 810-8-704 | Sales Subject to the Tax |
| 810-8-705 | Producer's Responsibility to Collect and Remit the Tax |
| 810-8-706 | Purchaser's Responsibility to Remit the Tax |
| 810-8-707 | Application of the Tax |
| 810-8-708 | Conversion of Cubic Yards to Tons |

INTENDED ACTION: Adopt the above new rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rules to comply with the provisions of Act 2012-318 (Alabama Uniform Severance Tax).

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, September 12, 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.

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:

Wednesday, September12, 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

0882APC.INT