# ALABAMA DEPARTMENT OF REVENUE Tax Policy & Research Division

#### NOTICE OF INTENDED ACTION

### RULE NO. & TITLE

810-13-101	Scope of Division 13
810-14-102	Guidelines for Granting Administrative Reviews
810-14-1-,16	Uniform Revenue Procedures Appeal from Final Assessment
810-14-121	Procedures if Refunds Granted; Credit of Refund; Payment of
	Other Taxes; Payment of Interest
810-14-122	Denial or Revocation of Licenses, Account Numbers, Permits and
	Certificates (Including Motor Vehicle Certificates of Title)

INTENDED ACTION: Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

#### RULE NO. & TITLE

810-14-1-.24

Appeals to the Administrative Law Division - Authority of

Administrative Law Judge

INTENDED ACTION:

Repeal and Replace

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal the existing language in the above rule and replace it with new language to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, 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 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, September 10, 2014

## **CONTACT PERSON AT AGENCY:**

Patricia Toles 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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