# ALABAMA DEPARTMENT OF REVENUE Sales, Use & Business Tax Division

#### NOTICE OF INTENDED ACTION

#### RULE NO. & TITLE

810-6-1-.52

Direct Mail Advertising, Printer's Liability

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify the taxability of the sale of printed material when as part of the sales agreement the printer is required to mail the printed matter to addresses within and without the State of Alabama.

#### RULE NO. & TITLE

810-6-1-.60

Opticians, Optometrists, and Ophthalmologists.

INTENDED ACTION:

Amend rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to amend the above rule to comply with the provisions of Act 2013-333, which passed during the 2014 Legislative Session.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 3:30 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:**

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Michael D. Gamble, Secretary Alabama Department of Revenue

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