

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.119 Photographs, Photostats, Blueprints, etc.

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to provide clarification, guidance, and examples to photographers and others as to the taxation of various fees charged by this industry.

RULE NO. & TITLE

810-6-2-.90.02 Simplified Sellers Use Tax Remittance Program

INTENDED ACTION: Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rule to provide a definition of "Eligible Seller" found in Section 40-23-191, Code of Alabama 1975.

RULE NO. & TITLE

810-6-2-.90.03 Requirements for Certain Out-of-State Sellers Making Significant Sales into Alabama

INTENDED ACTION: Adopt rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rule that establishes conditions under which certain out-of-state sellers must collect and remit sellers use tax.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:30 p.m. on Wednesday, September 9, 2015, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

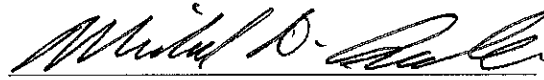
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, September 9, 2015

CONTACT PERSON AT AGENCY:

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Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue

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