

APA-2
11/96

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.103 Metal Name Plates

INTENDED ACTION: Repeal above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule due to the fact that it is a duplication of Sales & Use Tax Rule 810-6-1-.109; therefore, it is not necessary.

RULE NO. & TITLE

810-6-1-.109 Name Plates, Metal

INTENDED ACTION: Amend above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes amend title of the above rule to be more in line with current industry trends.

RULE NO. & TITLE

810-6-1-.112 Outdoor Advertising Signs

INTENDED ACTION: Amend above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to provide further guidance and clarification. In addition, the title of the rule will be amended.

RULE NO. & TITLE

810-6-3-.47.02 Private Schools, Sales to

INTENDED ACTION: Amend above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify the exemption in the law for sales to schools, specifically, private schools.

RULE NO. & TITLE

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

INTENDED ACTION: Amend above rule

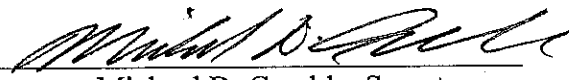
SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to notify taxpayers that the Emergency 9-1-1 Board has increased the rate applied to each retail sale of prepaid wireless minutes and to provide historical rates.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Wednesday, August 6, 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, August 6, 2014

CONTACT PERSON AT AGENCY:
Patricia Toles
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4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

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