

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-7-1-.27 Non-participating Manufacturer's Bond (including Importers, if Applicable)

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to comply with the provisions of Act 2014-341. Act 2014-341 requires manufacturers who did not sign off on the tobacco Master Settlement Agreement and who distribute their cigarettes into the State, to quarterly post a bond in the amount of their required escrow payment or \$25,000, whichever is greater. This rule would implement the procedures and form which will be used to execute said bond.

RULE NO. & TITLE

810-7-1-.28 Wholesaler's and Distributor's Schedule D Reporting of Cigarette Sales to Federally-Recognized Indian Tribes Relating to the Escrow Provisions and MSA Complementary Legislation

INTENDED ACTION: Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to require tobacco wholesalers and distributors to show on the Schedule D report, all sales of cigarettes and RYO tobacco products made to federally-recognized Indian Tribes. It further provides for procedures whereby a Non-Participating manufacturer may reduce its escrow payments when the cigarettes and RYO products are consumed on reservation land by a federally-recognized documented tribal member.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 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 ww.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
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

0931APC.INT