ALABAMA DEPARTMENT OF REVENUE Business & License Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.25.02

Permit Issued to Pay Lubricating Oil Tax Directly to the

Department of Revenue

INTENDED ACTION:

Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to correct code section references.

RULE NO. & TITLE

810-8-1-.02

Application of Excise Tax on Blendstocks

INTENDED ACTION:

Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to clarify the point at which the excise tax will apply for blendstocks.

RULE NO. & TITLE

810-8-5-.19

Suspension of Iron Ore Severance Tax.

INTENDED ACTION:

Adopt new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rule to comply with the provisions of Act 2014-331.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 3:30 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 Alabama Department of Revenue 4131 Gordon Persons Building Montgomery, Alabama 36132 (334) 242-1380

> Michael D. Gamble, Secretary Alabama Department of Revenue

0934APC.INT