ALABAMA DEPARTMENT OF REVENUE Sales and Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-5-.02.02

Informational Report for Entities Having a Statutory Exemption

from the Payment of Sales, Use, and Lodgings Taxes

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to correct a discrepancy caused by a statement in the rule that denies an exemption certificate to statutorily exempt entities which collect and remit sales tax.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, August 10, 2016, 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://www.revenue.alabama.gov/analysis/rules.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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, August 10, 2016

CONTACT PERSON AT AGENCY:

Timothy Sanders Alabama Department of Revenue 4131 Gordon Persons Building Montgomery, Alabama 36132 (334) 242-1380

Michael D. Gamble, Secretary
Alabama Department of Revenue

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