

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Sales and Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-5-.02.01 State Sales and Use Tax Certificate of Exemption 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 further explain and clarify the requirements for and process of obtaining a certificate of exemption for statutorily exempt entities, to add form numbers, and clarify appeal rights.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Thursday, May 19, 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://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 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:
Thursday, May 19, 2016

CONTACT PERSON AT AGENCY:
Timothy Sanders
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4131 Gordon Persons Building
Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue

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