

APA-2
11/96

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-6-5-.09.01 Leasing and Rental of Tangible Personal Property

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The purpose of the above amendment is to clarify the circumstances under which gross proceeds derived by a lessor for services provided in conjunction with the lease or rental of tangible personal property are subject to the rental tax, in accordance with various ALJ rulings (Thyssenkrupp Safeway, Inc., ALJ Docket No. S. 08-401). Also, the amendment establishes that the one and one-half percent recovery fee authorized under the provisions of Act 2009-583 that may be collected by a lessor of heavy equipment property is not subject to rental tax when stated separately.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Thursday, July 15, 2010, in the Office of the Legal Division, Room 3114, 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.

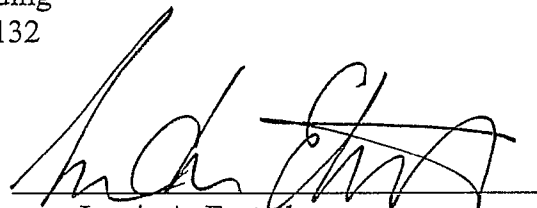
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, July 15, 2010

CONTACT PERSON AT AGENCY:

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Montgomery, Alabama 36132
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Lewis A. Easterly
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