

**ALABAMA DEPARTMENT OF REVENUE**  
**Sales, Use & Business Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-8-1-.11 Gasoline Tax Regulation – Stated and Uniform Policy Pertaining to the Exemption of Certain Organizations from State Gasoline Taxes

**INTENDED ACTION:** Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The purpose of the above amendment is to include motor fuel excise tax and provide all organizations that are specifically exempted the gasoline and motor fuel excise taxes, such as rescue squads and fire authorities, a procedure to pay the tax at time of purchase and file for a refund of the taxes on a quarterly basis.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:00 p.m. on Wednesday, July 14, 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](http://www.revenue.alabama.gov/rulehear.html).

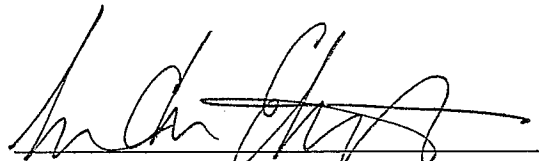
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, July 14, 2010

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
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Montgomery, Alabama 36132  
(334) 242-1380



Lewis A. Easterly  
Alabama Department of Revenue