

APA-2
11/96

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-3-.66 Sales Tax Holiday for Severe Weather Preparedness

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to promulgate the above rule to comply with the provisions of Act No. 2012-256 which exempts certain covered items from the state sales and use tax during the first full weekend of July 2012 and during the last full weekend in February in each subsequent year. This rule authorizes any city or county to exempt such covered items from local sales and use taxes during the same period and to prohibit a county or municipality from providing for a sales and use tax exemption during any period other than concurrently with a state sales tax holiday.


TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, July 11, 2012, 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 **Deputy Commissioner 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 11, 2012

CONTACT PERSON AT AGENCY:

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

A handwritten signature in black ink, appearing to read "Mason", written over a horizontal line.

Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue