ALABAMA DEPARTMENT OF REVENUE Sales and Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-3-.46.02

Post office, Sales to the

810-6-3-.47

Poultry Products

INTENDED ACTION:

Adopt new rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above rules in order to provide clarity on existing exemptions which are long standing and codified in the law. These rules were indirectly omitted during the APA adoption in 1982.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, July 13, 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, July 13, 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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