

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-6-5-.26                      Utility Privilege or License Tax

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rule to clarify that a person purchasing electricity, domestic water, or natural gas services and receiving more than one bill each month from any one utility for such services may compute the tax due upon the aggregate of the purchase price of services furnished for the month by such utility, and, thereby take advantage of the structure of the utility tax.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 10:00 a.m. on Thursday, January 8, 2009, 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).

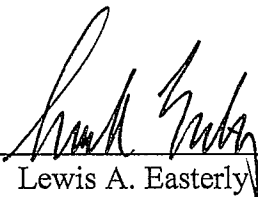
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

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

Thursday, January 8, 2009

**CONTACT PERSON AT AGENCY:**

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Montgomery, Alabama 36132  
(334) 242-1380



Lewis A. Easterly

Alabama Department of Revenue