

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-8-1-.12.01                      Electronic Filing of Scrap Tire Environmental Fee Returns

**INTENDED ACTION:**              Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to adopt the above rule to mandate that taxpayers who file the monthly scrap tire environmental fee return must file the return electronically effective April 1, 2010. This rule also provides a procedure where a taxpayer can get a waiver from the filing of the return electronically.

**RULE NO. & TITLE:**

810-8-1-.53                          Internet-Based Electronic Filing of Tax Returns and Schedules

**INTENDED ACTION:**              Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:**    The department proposes to adopt the above rule to provide taxpayers who file gasoline, motor fuel, aviation fuels, and lube oil tax returns an alternative to filing paper returns. Taxpayers can now file their returns using the department's internet-based electronic filing system.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at **10:00 a.m.** on **Wednesday, January 12, 2011, 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, January 12, 2011

**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 "Lewis A. Easterly", written over a horizontal line.

Lewis A. Easterly  
Alabama Department of Revenue

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