# ALABAMA DEPARTMENT OF REVENUE

Sales & Use Tax Division

#### NOTICE OF INTENDED ACTION

## RULE NO. & TITLE

810-6-5-.36.01

Sales of Prepaid Wireless Service

INTENDED ACTION:

Adopt new rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to adopt the above rule to comply with the provisions of Act 2014-336 as it relates to the taxation of Prepaid Calling Cards.

#### RULE NO. & TITLE

810-6-3-,67,04

Certificate of Exemption - Fuel and/or Supplies Purchased for Use

or Consumption Aboard Vessels Engaged in Foreign or International Commerce or in Interstate Commerce

INTENDED ACTION:

Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to make grammatical changes.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Wednesday, January 7, 2015, Room 1203, First Floor, 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 Secretary of the Alabama Department of Revenue, Room 4131, 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 7, 2015

## **CONTACT PERSON AT AGENCY:**

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4131 Gordon Persons Building
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Michael D. Gamble, Secretary Alabama Department of Revenue

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