

APA-2  
11/96

**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

**SUBSTANCE OF PROPOSED ACTION:** 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 [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

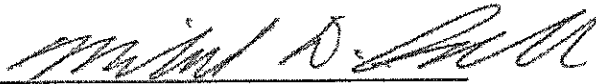
All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

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

Wednesday, January 7, 2015

**CONTACT PERSON AT AGENCY:**

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



---

Michael D. Gamble, Secretary  
Alabama Department of Revenue

0948APC.INT