ALABAMA DEPARTMENT OF REVENUE Sales & Use Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.130

Printers

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to correct a code citation that does not pertain to sales tax.

RULE NO. & TITLE

810-6-2-.90.02

Simplified Sellers Use Tax Remittance Program

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to provide guidance for out-of-state sellers selling products into Alabama who have no physical presence or other requirement to collect Alabama sales or use tax.

RULE NO. & TITLE

810-6-5-.29

Oxygen and Durable Medical Equipment Dispensed to Medicare

Recipients by Participating Providers

INTENDED ACTION:

Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to comply with the provisions of Act 2014-453.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, January 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://revenue.alabama.gov/analysis/upcoming-rule-hearings.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 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 13, 2016

CONTACT PERSON AT AGENCY:

Jennifer Deese 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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