ALABAMA DEPARTMENT OF REVENUE Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-8-6-.02

Procedures for Reporting and Remitting Oil & Gas Production and

Privilege Taxes for Offshore Production

INTENDED ACTION:

Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt a new rule which provides the method and rates used to calculate and report oil and gas production and privilege taxes for offshore wells producing at depths greater than 8,000 feet and wells producing at depths of 8,000 feet or less.

RULE NO. & TITLE:

810-8-6-.03

Procedures for Reporting and Remitting Oil & Gas Privilege Taxes

for Wells within the Corporate Limits or Police Jurisdiction of a

Municipality

INTENDED ACTION:

Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to adopt a new rule which provides for oil and gas producers reporting wells located within the corporate limits or police jurisdiction of a municipality and county of severance to identify the privilege tax paid on such production.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, December 9, 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.

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, December 9, 2009

CONTACT PERSON AT AGENCY:

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

Lewis A. Easterly

Alabama Department of Revenue

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