ALABAMA DEPARTMENT OF REVENUE Motor Vehicle Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-5-75-.14 Involuntary Transfer by Operation of Law

INTENDED ACTION: Amend an existing rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to amend an existing rule to provide assistance to taxpayers in complying with Section 30 of Act 2011-535 concerning business transactions. These provisions became effective on September 28, 2011 and require all parties entering into business transactions with governmental entities to demonstrate proof of citizenship or lawful presence in the United States.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Tuesday, December 6, 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.

All interested parties may present their views in writing to the Deputy Commissioner 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:

Tuesday, December 6, 2011

CONTACT PERSON AT AGENCY:

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

Michael E. Mason, Deputy Commissioner

Alabama Department of Revenue