ALABAMA DEPARTMENT OF REVENUE Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-6-3-.37.02 Exemption from Lodgings Tax for Film Production Companies

Approved by the Alabama Film Office

810-6-3-.48.05 Exemption for Certain Purchases by Film Production Companies

Approved by the Alabama Film Office

INTENDED ACTION: Repeal the above rules

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal the above rules due to changes in the statute. Currently, film industry incentives are available under the provisions of Act 2009-144, the Entertainment Industry Incentive Act, codified in Article 3, Chapter 7A of Title 41. Administrative Rule 810-16-1-.01, State Sales, Use, and Lodgings Tax Exemption for Qualified Production Companies, explains the exemptions available under this act.

<u>TIME, PLACE, MANNER OF PRESENTING VIEWS:</u> A public hearing will be held at 2:00 p.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:

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