# ALABAMA DEPARTMENT OF REVENUE Sales & Use Tax Division

#### NOTICE OF INTENDED ACTION

#### **RULE NO. & TITLE**

810-16-1-.01

State Sales, Use, and Lodgings Tax Exemption for Qualified

**Production Companies** 

**INTENDED ACTION:** 

Repeal the above rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal Rule 810-16-1-.01 which is currently located in Administrative Rule Chapter 810-16-1. The purpose of this action is to move the above rule from its existing location and place it in Administrative Rule Chapter 810-6-3.

#### RULE NO. & TITLE

810-6-3-.52

State Sales, Use, and Lodgings Tax Exemption for Qualified

**Production Companies** 

**INTENDED ACTION:** 

Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule which pertains to sales, use and lodgings tax exemptions for qualified production companies. This rule is currently located in Administrative Rule Chapter 810-16-1 and should be relocated to the sales and use tax chapter of administrative rules.

#### RULE NO. & TITLE

810-15-1-.01

Hospital Assessment for Medicaid

**INTENDED ACTION:** 

Repeal the above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal Rule 810-15-1-.01 which is currently located in Administrative Rule Chapter 810-15-1. The purpose of this action is to move the above rule from its existing location and place it in Administrative Rule Chapter 810-6-5.

#### RULE NO. & TITLE

810-6-5-.27.02

Hospital Assessment for Medicaid

**INTENDED ACTION:** 

Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule which pertains to hospital assessments for Medicaid. This rule is currently located in Administrative Rule Chapter 810-15-1 and should be relocated to the sales and use tax chapter of administrative rules.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, December 11, 2013, 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.

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, December 11, 2013

### **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

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