

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Commissioner's Office**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-14-1-30                      Penalty for Failure to Timely Pay Tax

**INTENDED ACTION:**        Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The purpose of the proposed action is to provide procedures that will govern the application of the failure to timely pay penalty to all taxes administered by the department.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:00 p.m. on Wednesday, November 7, 2007, in the Office of the Commissioner, Room 4112, 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](http://www.revenue.alabama.gov/rulehear.html).

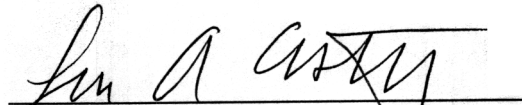
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday November 7, 2007

**CONTACT PERSON AT AGENCY:**

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

  
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Lewis A. Easterly  
Alabama Department of Revenue