

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-6-1-.125 Places of Amusement or Entertainment

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to clarify that game consoles and computer stations that are assembled for game play and have computer network access or Internet access to the video or computer games are amusement devices and receipts from using these devices are subject to the amusement tax.

RULE NO. & TITLE:

810-6-1- 19 Photographs, Photostats, Blueprints, etc

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above to clarify that the retail sales of photographs delivered in digital form are taxable, as ruled by the ALJ in the Robert Smith FlipFlopFoto v. State of Alabama case, Docket No. S. 05-1240; and to incorporate the provisions contained in Rule 810-6-1-.122 regarding photograph tinting so that this rule can be repealed in order to have one rule that pertains to photographs rather than two separate rules.

RULE NO. & TITLE:

810-6-1-.122 Photograph Tinting

INTENDED ACTION: Repeal an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to repeal the above rule as the provisions contained in this rule are being incorporated into existing Rule 810-6-1-.119 entitled Photographs, Photostats, Blueprints, etc., in order to have one rule that pertains to photographs rather than two separate rules.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.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.


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:

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