

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Sales & Use Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-1-.69 Containers, Components of Containers, Labels, Pallets, and Shipping Supplies

**INTENDED ACTION:** Amend rule

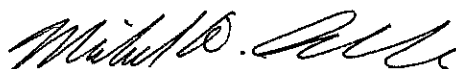
**SUBSTANCE OF PROPOSED ACTION:** Under existing law, one-time use containers and other one-time use items are exempt from sales tax when used in conjunction with a sale and not re-sellable. The Court of Civil Appeals Case, State Department of Revenue v. Kelly's Food concepts of Alabama, LLP expanded and clarified the existing meaning of the law. This amendment is necessary in order to bring our rule up-to-date.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **3:00 p.m. on Wednesday, November 5, 2014, 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](http://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, November 5, 2014

**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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