

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.05 Flash Sales at the Terminal Allowed Under Specific Conditions

INTENDED ACTION: Adopt new rule


SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt a new rule to clarify the taxation of flash sales at the terminal. A flash sale is a simultaneous purchase and resale of motor fuel as it leaves the terminal rack.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **3:30 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.

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
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Montgomery, Alabama 36132
(334) 242-1380


Michael D. Gamble, Secretary
Alabama Department of Revenue