

APA-1

### Transmittal Sheet For Notice Of Intended Action

Control: 810  
Rule Nos: 810-6-1-13  
Rule Title: Awnings

Department or Agency: Revenue

New;  Amended;  Repealed;  Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the purposed rule? No

\*\*\*\*\*  
Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

\*\*\*\*\*  
**Certification of Authorized Official**

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency .



Signature of certifying officer

Date 07/22/2019

APA-2

**ALABAMA DEPARTMENT OF REVENUE**  
**Sales and Use Tax**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-1-.02 Advertising Agencies

**INTENDED ACTION** Amend

**SUBSTANCE OF**

**PROPOSED ACTION:**

In compliance of the Red Tape Reduction Act 2013-088, the rule has been reviewed and grammatical and citation updates have been made.

**RULE NO. & TITLE**

810-6-5-.01 Closure, Denial, Revocation, or Suspension of Accounts

**INTENDED ACTION** New

**SUBSTANCE OF**

**PROPOSED ACTION:**

This rule is being promulgated to provide taxpayer guidance on the closure and denial of sales, use, or rental accounts according to Act 2019-253.

**RULE NO. & TITLE**

810-6-1-.14 Awnings, Metal

**INTENDED ACTION** Repeal

**SUBSTANCE OF**

**PROPOSED ACTION:**

Rules 810-6-1-.13 and 810-6-1-.14 were reviewed pursuant to the Red Tape Reduction Act 2013-088, and have been consolidated as Rule 810-6-1-.13.

**RULE NO. & TITLE**

810-6-1-.13 Awnings

**INTENDED ACTION** Amend

**SUBSTANCE OF**

**PROPOSED ACTION:**

Rules 810-6-1-.13 and 810-6-1-.14 were reviewed pursuant to the Red Tape Reduction Act 2013-088, and have been consolidated as Rule 810-6-1-.13.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **01:30 PM** on **Tuesday, September 10, 2019, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

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 following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

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

Tuesday, September 10, 2019

**CONTACT PERSON AT AGENCY:**

Meagan Barrett

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



Michael D. Gamble, Secretary  
Alabama Department of Revenue

810-6-1-.13 Awnings

(1) Generally an awning attached to a building as a permanent fixture is a part of the building and comes within the provisions of the building materials provision of §40-23-1(a)(10).

(2) A metal or other permanent type of awning attached to a building with screws or bolts or otherwise securely attached becomes a part of the building. The materials from which such awnings are made come within the building materials class. When the materials are purchased prefabricated, tax is due to the supplier by the person making the installation, or direct to the state as use tax, if purchased out-of-state from a seller not registered.

(3) The manufacturing contractor provision of the Sales Tax Law does not apply when a contractor manufactures an item to specifications for a special job. To come within §40-23-1(b) the item manufactured must be standard, that is, it can be used on any job. (See: Rule 810-6-1-.29 Building Materials Manufactured By Contractors)

~~(24) It is the ruling of the Department that l~~lightly attached cloth awnings do not fall into the building materials category and are to be taxed at the sale thereof from the awning dealer to the property owner ~~(Ruling by Commissioner Edwards, July 19, 1951).~~

Author: Michele Mayberry

Statutory Authority: ~~§§40-2A-7(a)(5), 40-23-1(a)(10), 40-23-31, and 40-23-83, Code of Ala.1975.~~

History: Readopted through APA effective October 1, 1982

Amended: July 22, 2019; Effective