

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-6-1-14

Rule Title: Awnings, Metal

New; Amended; Repealed; Adopt by Reference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 proposed 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-.14 Awnings, Metal (REPEAL)

(1) 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 with the Department under the Use Tax Law.

(2) In recent court decisions the courts of this state have held that the manufacturing contractor provision of the Sales Tax Law does not apply when a contractor manufactured an item to specifications for a special job. To come within §40-23-1(12b)(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.)

Author:

Authority: §§40-2A-7(a)(5), 40-23-1(b), 40-23-83, 40-23-31, 40-23-83.
Rule: 810-6-1-.29.

History: Amended: August 16, 1974.
Readopted through APA effective October 1, 1982.
Repealed: July 22, 2019; Effective