

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-6-5-.01

Rule Title: Closure, Denial, Revocation, or Suspension of Accounts

New; Amended; Repealed; Adopt by Reference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

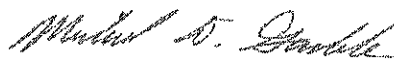
Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the proposed rule? No

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.

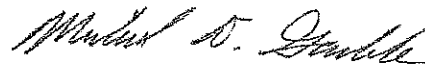
FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

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

810-6-5-.01 Closure, Denial, Revocation, or Suspension of Accounts (New Rule)

(1) Pursuant to §40-23-6.1, Code of Ala. 1975, The commissioner may, subject to the appeal provisions allowed in Chapter 2A of Title 40, suspend or revoke a license, or deny a license application or renewal, issued under §§ 40-12-221, 40-23-6, or 40-23-66 for reasonable cause. Reasonable cause includes but is not limited to:

(a) The taxpayer pleads guilty to fraud or is found guilty of fraud in taxes due to be reported for the licenses.

(b) The department determines that there is any material misstatement on the license application.

(c) The taxpayer fails to notify the department that the business the license is issued to fails to begin or ceases to open.

(d) The taxpayer fails to notify the department of changes of conditions in ownership or business structure after a license is granted. Any changes of conditions in ownership or business structure requires a new license application.

(e) The taxpayer fails to comply with the provisions of Chapter 12 and Chapter 23 of Title 40, or any rule promulgated.

(f) The taxpayer fails to provide or maintain a surety bond as required in §40-23-6, Code of Ala. 1975.

(2) For any application, account, or license that is denied, closed, suspended, or revoked, the department will notify the taxpayer in writing by first-class U.S. mail to the taxpayer's last known address and provide appeal rights in accordance with §40-2A-8, Code of Ala. 1975.

Author: Ginger Buchanan
Authority: §§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6.1, and 40-23-66, Code of Ala. 1975.
Act 2019-253.
History: Adopted: Filed: July 22, 2019; Effective