

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-8-5-10

Rule Title: State Boards and Agencies Registration Form

New; Amended; Repealed; Adopt by Reference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

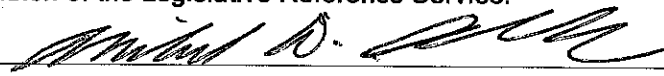
Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule 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 Reference Service.

Signature of certifying officer 

Date 06/15/2017

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**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-5-.10

Rule Title: State Boards and Agencies Registration Form

_____ New Amend _____ Repeal _____ Adopt by Reference

- NO This rule has no economic impact.
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:**

9. **THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:**
10. **DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:**
11. **OTHER COMMENTS:**

**ALABAMA DEPARTMENT OF REVENUE
Business and License Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.66 Inspection Fee Bond Calculation

INTENDED ACTION: Repeal

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule due to the elimination of the bond requirement per Act 2017-296.

RULE NO. & TITLE

810-7-1-.14 Tobacco Product Manufacturers Certificate of Compliance.

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to correct code section reference.

RULE NO. & TITLE

810-8-5-.10 State Boards and Agencies Registration Form
810-8-5-.11 Mechanism to be used to Notify Municipalities

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to update the division name to Business and License.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Thursday, August 10, 2017, 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/analysis/rules.cfm>.

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.

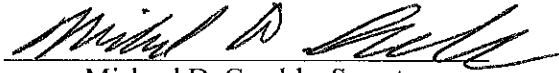
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FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Thursday, August 10, 2017

CONTACT PERSON AT AGENCY:

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

A handwritten signature in black ink, appearing to read "Michael D. Gamble". The signature is written in a cursive style with a horizontal line underneath it.

Michael D. Gamble, Secretary
Alabama Department of Revenue

(1) PURPOSE: ~~Act 2006-586~~ Section 11-51-193 (a), Code of Alabama 1975, requires that the Department of Revenue compose a list of all state boards and agencies that regulate the licensing of businesses or occupations under their jurisdiction. This list is to be distributed to all municipal license officers for use in determining whether license applicants have met regulatory prerequisites for the issuance of business licenses. This rule establishes the form to be used by boards and agencies in registering with the Department.

(2) REQUIREMENTS: Boards and agencies are directed in ~~Code of Ala. 1975,~~ Section 11-51-193(a), Code of Alabama 1975, to notify the Department in writing of their regulatory requirements. The Department will compose and distribute a list of those boards and agencies that have completed the registration form as prescribed in paragraph three (3) below. The registration form should be submitted to the Alabama Department of Revenue, ~~Sales, Use and~~ Business and License Tax Division, License Section, P. O. Box 327550, Montgomery, Alabama 36132-7550.

(3) REGISTRATION FORM: The form, as may be amended or updated from time to time, attached as Appendix A entitled Board/Agency Registration Form should be completed by each board/agency desiring to be included on the list composed by the Department and distributed to municipalities. The following information should be provided.

- (a) Name of state board or state agency.
- (b) Telephone number of board or agency.
- (c) Physical address of board or agency.
- (d) Mailing address of board or agency.
- (e) Contact person's name, e-mail address, and telephone number.
- (f) North American Industrial Classification System ("NAICS") sector and title for businesses or occupations under the board/agency's jurisdiction.

(g) Signature of director/authorized officer.

(4) NORTH AMERICAN INDUSTRIES CLASSIFICATION SYSTEM (NAICS): Code of Alabama 1975, Section 11-51-90B.2(a)(2), Code of Alabama 1975, requires every taxpayer to be classified into one or more NAICS sectors. The attached Appendix B lists the NAICS sectors and titles as shown in ~~Act 2006-586~~ Section 11-51-90.2(a)(2), Code of Alabama 1975. In order for the municipal license officers to comply with licensing prerequisites, each board or agency must determine the NAICS sectors of businesses subject to its jurisdiction. These sectors and titles are to be included on the registration form required to be completed in paragraph three (3) above.

(5) CHANGES IN BOARDS OR AGENCIES: A new registration form as prescribed in paragraph three (3) above, should be submitted by a board or agency to notify the Department of any changes (i.e. address, telephone number, regulatory requirements) to be communicated to municipal license officers.

(6) INITIAL DISTRIBUTION: ~~Boards and agencies furnishing the required registration form prior to November 1, 2006 will be included in the initial list to be distributed to municipal license officers on or about December 1, 2006.~~ WEBSITE: Information related to the state regulatory boards and agencies will be maintained on the Department of Revenue's website.

Author: Ella Jones and Alisa G. Johnson.

Authority: Sections, 40-2A-7(a)(5) and Title 11, Section 51, Article 2, Code of Alabama 1975.

History: New Rule: Filed October 26, 2006; effective November 30, 2006.