

Transmittal Sheet For Notice Of Intended Action

Control: 810 Department or Agency: Revenue
Rule Nos: 810-6-3-.37.01
Rule Title: Meals Furnished Along With Rooms By Schools and Colleges .

New; Amended; Repealed; Adopt by Reference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 03/18/2022



REC'D & FILED

MAR 18 2022

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-3-.37.01

Meals Furnished Along With Rooms By Schools and Colleges.

INTENDED ACTION

Repealed

SUBSTANCE OF

PROPOSED ACTION:

Pursuant to review due to the Red Tape Reduction Act 2013-88, Rule 810-6-3-.37.01 was found to be identical to Rule 810-6-2-.50 in content and title. Due to the duplicate nature of these rules, Rule 810-6-3-.37.01 is being repealed.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be conducted at **01:30 PM on Tuesday, May 10, 2022** via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at Taxpolicy@revenue.alabama.gov or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. 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 may present their views during the web-conference.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, May 10, 2022

CONTACT PERSON AT AGENCY:

Meagan Barrett

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



Mary Martin Mitchell, Secretary
Alabama Department of Revenue

810-6-3-.37.01 Meals Furnished Along With Rooms By Schools And Colleges.
(REPEAL)

Where both lodgings and meals are furnished to students by institutions of higher learning, both public and private, the meals are subject to sales tax. If both lodgings and meals are furnished for a lump sum, the full amount is to be used as the measure of the tax. Where lodgings and the meals are furnished for separate amounts and the billings and records of the institutions show such charges separately, only the charge for meals is to be used as the measure of the tax, (Attorney General's Opinion 12-19-60).

Author: Dan DeVaughn

Statutory Authority: Code of Ala. 1975, §§40-23-2(1), 40-23-31.

History: Filed September 28, 1982.

Repealed: March 18, 2022; effective