

Transmittal Sheet For Notice Of Intended Action

Control: 810
Rule Nos: 810-2-2
Rule Title: Permit Fees

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New; Amended; Repealed; Adopt by Reference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 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 05/22/2018

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-2-2

Rule Title: Permit Fees

 New Amend X Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

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:

**ALABAMA DEPARTMENT OF REVENUE
Individual and Corporate Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-2-1	Corporations
810-2-2	Permit Fees
810-2-5	Registration Of Securities
810-2-6	Franchise Tax and Securities Recording Forms and Returns
810-3-200	Income Tax Forms Appendix I

INTENDED ACTION Repeal

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above mentioned chapters because during reviewal of the rules required by the Red Tape Reduction Act they were determined to no longer be needed.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:50 PM on Tuesday, July 10, 2018, 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, July 10, 2018

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

Chapter 810-2-2 Permit Fees (Repeal)

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810-2-2-.09 Dormant Corporations-Permit Fees

810-2-2-.01 Reserved (Repealed)

Author: Tim Hussey

Statutory Authority: Code of Ala. 1975, §§ 40-2A-7 (a) (5), 40-14-58.

History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993.

Repealed: Filed December 21, 1993, effective January 25, 1994.

810-2-2-.02 Duplication Of Names.

In order to prevent confusion and protect the corporation name, no permits will be issued to a corporation with a name identical to a corporation previously qualified or presently in existence.

Author:

Statutory Authority:

History:

810-2-2-.03 Reserved (Repealed)

Author: Tim Hussey

Statutory Authority: Code of Ala. 1975, §§ 40-2A-7 (a) (5), 40-14-44.

History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993.
Repealed: Filed December 21, 1993, effective January 25, 1994.

810-2-2-.04 No Extensions Of Time Granted For Filing Application For Permit.

No extensions of time for filing the application for permit will be granted. If an extension of time is granted for franchise tax purposes a tentative franchise tax return and permit application must be filed and the estimated permit fee paid before March 15.

Author:
Statutory Authority:
History:

810-2-2-.05 Minimum Permit Fee.

The permit fee is based on the actual amount of capital employed, however, where a corporation employs no capital and does no business but desires to renew its permit a minimum fee of \$5.00 is required.

Author:
Statutory Authority:
History:

810-2-2-.06 Deductions Not Allowed From Alabama Capital To Determine Permit Fee Liability.

Mortgages receivable on Alabama real estate on which the recording privilege tax has been paid and investments in securities issued by the State of Alabama or a political subdivision thereof are not allowed as a deduction from Alabama capital in determining liability for permit fee.

Author:
Statutory Authority:
History:

810-2-2-.07 Reserved (Repealed)

Author: Tim Hussey
Statutory Authority: Code of Ala. 1975, §§ 40-2A-7 (a) (5), 40-14-21.
History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993.
Repealed: Filed December 21, 1993, effective January 25, 1994.

810-2-2-.08 Reserved (Repealed)

Author: Tim Husseeey

Statutory Authority: Code of Ala. 1975, §§ 40-2A-7 (a) (5), 40-14-58, 10-2A-230.
History: Filed July 19, 1993, withdrawn August 5, 1993. Filed August 13, 1993.
Repealed: Filed December 21, 1993, effective January 25, 1994.

810-2-2-.09

Dormant Corporations - Permit Fees.

If a corporation is totally dormant, payment of a permit fee is not required. An application is required to be filed for record purposes along with an affidavit of inactivity.

Author:
Statutory Authority:
History:

Author:
Authority: §40-2A-7(a)(5), Code of Ala. 1975.
History: Repealed: Filed May 22, 2018; Effective