

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-7-2

Rule Title: Tobacco Tax Forms

New; Amended; Repealed; Adopt by Reference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

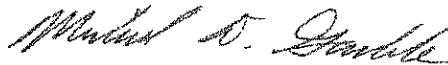
Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the proposed rule? No

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

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-7-2

Rule Title: Tobacco Tax Forms

_____ 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:

10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH
IF THE RULE IS NOT IMPLEMENTED:

11. OTHER COMMENTS:

**ALABAMA DEPARTMENT OF REVENUE
Business License Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-7-2 Tobacco Tax Forms
810-8-3 Motor Fuels Forms
810-8-4-.01 Verification of Fuel Identification Marker Application

INTENDED ACTION Repeal

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to repeal the above mentioned rules because during reviewal of the rule required by the Red Tape Reduction Act they were determined to no longer be needed.

RULE NO. & TITLE

810-8-5-.06 Clarification of the Application of the Forest Products Severance Tax and the Forest Products Manufacturers Tax on Certain Forest Products.

INTENDED ACTION New

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to adopt a new rule that clarifies the application of Forest Products Severance tax and Forest Products Manufacturers tax on certain forest products.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:30 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/>.

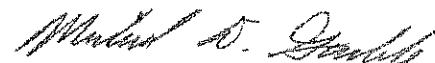
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties 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 810-7-2 Tobacco Tax Forms (Repeal)

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810-7-2-.02	Monthly Audit Report Of Wholesale Dealers In Tobacco Products - Cigarettes. See Exhibit 2. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.02.05 Monthly Audit Report Of Wholesale Dealers In Tobacco Products - Other Tobacco Products. See Exhibit 2(a). (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.03 Schedule Of Taxes On Tobacco Products And Playing Cards. See Exhibit 3. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.04 Tax Table, Tobacco Products. See Exhibit 4. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.07 Report Of Wholesale Dealers In Tobacco Products - By Dealer. See Exhibit 7. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.08 Form T-2 Petition For Refund Of Taxes. See Exhibit 8. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).

History:

810-7-2-.09 Form T-6 - Application For Permit To Transport And Distribute Taxable Tobaccos. See Exhibit 9. (See Exhibit in Master Code.)

Author:

Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).
History:

810-7-2-.10.05 Form T & M-24 - Certification By Agent Of Revenue
Department Of The Cancellation Of Tobacco Stamps. See Exhibit 10(a). (See Exhibit in
Master Code.)

Author:
Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-15(e).
History:

810-7-2-.11 Audit Report - Wholesaler's Report And Revenue Examiner's
Audit Of Sales In Washington County. See Exhibit 11. (See Exhibit in Master Code.)

Author:
Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-10
and § 40-25-15(e).
History:

810-7-2-.13 Affidavit Of Wholesaler To Department Of Revenue As To
Audit Made And Confiscation Of Items Of Inventory. See Exhibit 13. (See Exhibit in
Master Code.)

Author:
Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-10
and § 40-25-15(e).
History:

810-7-2-.15 Report Of Damaged And Refused Cigarettes And/Or Other
Tobacco Products. See Exhibit 15. (See Exhibit in Master Code.)

Author:
Statutory Authority: Code of Ala. 1975, § 40-25-10, § 40-25-61 via § 40-25-10
and § 40-25-15(e).
History:

810-7-2-.16 Form CRP-1 - Gummed Cigarette Paper Tax. See Exhibit
16. (See Exhibit in Master Code.)

Author:
Statutory Authority: Code of Ala. 1975, § 40-2A-16.
History:

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