

Transmittal Sheet For Notice Of Intended Action

Control: 810
Rule Nos: 810-6-1-23
Rule Title: Beer Tax

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New; Amended; Repealed; Adopt by Reference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 purposed 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



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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.23 Beer Tax

INTENDED ACTION

Amended

**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 and superfluous language has been removed to provide taxpayers with better clarification.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be conducted at **01:30 PM on Tuesday, December 08, 2020** 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, December 08, 2020

CONTACT PERSON AT AGENCY:

Meagan Barrett

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



Kelley Askew Gillikin, Secretary
Alabama Department of Revenue

810-6-1-.23 Beer Tax

~~Whether billed separately to the purchaser or included in a lump sum selling price; s~~State, county, and municipal excise taxes on beer ~~may not must~~ be ~~excluded from~~ included in the measure of ~~s~~Sales Tax or ~~u~~Use ~~t~~Tax.

Author: Dan DeVaughn

Authority: §§40-2A-7(a)(5-23-1(a)(6), 40-23-1(a)(8), 40-23-31, 40-23-83, Code of Ala. 1975.

History: **Adopted:** August 15, 1974.

Amended: October 29, 1976; June 12, 1978; August 10, 1982.
Readopted through APA effective October 1, 1982.

Amended: Filed February 26, 1987, effective April 3, 1987.

Amended: Filed January 15, 1993; April 15, 1993 effective May 22, 1993.

Amended: October 20, 2020; Effective