

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-2-.05

Rule Title: Petition For Rulemaking

New; Amended; Repealed; Adopt by Reference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 09/20/2017

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-1-2-.05

Rule Title: Petition For Rulemaking

 New X 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
Tax Policy and Governmental Affairs**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-1-1-.01

Department of Revenue, Creation and Organizational Structure

INTENDED ACTION

Repeal

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to repeal the above mentioned rule because it is not necessary due to provisions provided under Section 40-2-44, Code of Alabama 1975.

RULE NO. & TITLE

810-1-2-.05

Petition For Rulemaking

INTENDED ACTION

Amend

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to update the above mentioned rule to remove the reference of Notice of Proposed Rulemaking and replace it with the correct verbiage, Notice of Intended Action, and also to reflect the correct year format.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **1:30 PM on Tuesday, November 14, 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/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, November 14, 2017

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

810-1-2-.05 Petition For Rulemaking Action. (AMEND)

(1) Any interested person may petition the Commissioner to institute proposed rulemaking action to amend or repeal existing rules, or to adopt new rules, on any subject matter for which the Commissioner has the authority to adopt rules and regulations.

(2) A petition for rulemaking shall be in substantially the following format:

STATE OF ALABAMA
BEFORE THE DEPARTMENT OF REVENUE

(Name of petitioner)

Docket No. _____
(To be completed by Department)

Petitioner
PETITION FOR RULEMAKING ACTION

The undersigned Petitioner hereby requests the Commissioner of Revenue to initiate rulemaking action as set forth herein.

(state State the substance of the rulemaking action requested, such as rule to be repealed, or language to be amended, or new rule to be adopted.)

As grounds for the requested rulemaking action, the Petitioner shows unto the Commissioner the following:

(state State in detail the reasons the requested rulemaking action is needed, the benefits to be derived or improvements to be made by adopting the requested rulemaking action.)

DATED this ____ day of _____, 19 20.

Name, address and telephone number of Petitioner.

Name, address and telephone number of Petitioner's counsel, if represented by counsel.

(3) Within sixty (60) days after receipt of the petition, the Commissioner will either deny the petition in writing or issue a Notice of Proposed Rulemaking Intended Action incorporating the proposed rulemaking action as petitioned. ~~If no decision is rendered within sixty (60) days, the petition will be deemed denied. If a n~~ Notice of denial or a Notice of Proposed Rulemaking Intended Action, ~~is issued, a copy~~ will be sent to the pPetitioner (or his

Petitioner's counsel, if represented by counsel) by regular first class mail to the address indicated on the petition.

Author: **Cameran L. Clark.**

Authority: **Code of Ala. 1975, § Sections 40-2A-7(a)(5), and 41-22-8, Code of Alabama 1975.**

History: Filed January 12, 1984.