

**ALABAMA DEPARTMENT OF REVENUE
Business License Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-7-1-.09

Procedure for Reporting and Payment of County Tobacco Taxes on Cigarettes and Submission of Tobacco Reports and Registration Requirements

INTENDED ACTION

Amended

**SUBSTANCE OF
PROPOSED ACTION:**

In accordance with the Red Tape Reduction Act 2013-88, this rule has been reviewed and determined that an amendment was needed to remove obsolete language and add additional requirements created due to the PACT Act of 2009.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be conducted at **01:30 PM on Tuesday, October 05, 2021** 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, October 05, 2021

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