

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-5-.09 Leasing and Rental of Tangible Personal Property

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that streaming services and other digital transmissions are subject to rental tax and to include multifunctioning cable television boxes.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **1:30 p.m. on Tuesday, April 11, 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/analysis/rules.cfm>.

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, April 11, 2017

CONTACT PERSON AT AGENCY:

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Michael D. Gamble, Secretary
Alabama Department of Revenue\