

APA-2

ALABAMA DEPARTMENT OF REVENUE
Sales and Use Tax

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.02 Advertising Agencies

INTENDED ACTION Amend

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.

RULE NO. & TITLE

810-6-5-.01 Closure, Denial, Revocation, or Suspension of Accounts

INTENDED ACTION New

SUBSTANCE OF

PROPOSED ACTION: This rule is being promulgated to provide taxpayer guidance on the closure and denial of sales, use, or rental accounts according to Act 2019-253.

RULE NO. & TITLE

810-6-1-.14 Awnings, Metal

INTENDED ACTION Repeal

SUBSTANCE OF

PROPOSED ACTION: Rules 810-6-1-.13 and 810-6-1-.14 were reviewed pursuant to the Red Tape Reduction Act 2013-088, and have been consolidated as Rule 810-6-1-.13.

RULE NO. & TITLE

810-6-1-.13 Awnings

INTENDED ACTION Amend

SUBSTANCE OF

PROPOSED ACTION: Rules 810-6-1-.13 and 810-6-1-.14 were reviewed pursuant to the Red Tape Reduction Act 2013-088, and have been consolidated as Rule 810-6-1-.13.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:30 PM on Tuesday, September 10, 2019, 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, September 10, 2019

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