

ALABAMA DEPARTMENT OF REVENUE
Sales and Use Tax

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-3-.65 Sales Tax Holiday for "Back-to-School"

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to change the date of the sales tax holiday from the first full weekend in August to the third full weekend in July, as provided for in Act 2017 -120.

RULE NO. & TITLE

810-6-5-.13 Persons, Firms, and Corporations Subject to Lodgings Tax

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify that meeting rooms, ball rooms, etc., that are not intended for overnight sleeping purposes are exempt from lodgings tax and to clarify that admission fees for events open to the public, sales of tangible personal property, and rentals of equipment in such meeting rooms are taxable under the applicable taxing statutes.

RULE NO. & TITLE

810-6-3-.28 Gas, Motor Fuels and Lubricants.

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to update how liquefied natural gas and compressed natural gas used as motor fuels are treated and provide that these fuels are subject to sales and use tax when not otherwise subject to motor fuels tax in accordance with Act 2017-229.

RULE NO. & TITLE

810-6-3-.36 Liquefied Petroleum Gas, Liquefied Natural Gas, and Compressed Natural Gas

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule in order to correct code reference and clarify the exemption of liquefied natural gas and compressed natural gas when used as a motor fuel for agricultural purposes in accordance with Act 2017-229.

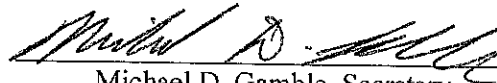
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Thursday, August 10, 2017, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/analysis/rules.cfm>.

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:
Thursday, August 10, 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