

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-2-.90.02                      Simplified Sellers Use Tax Remittance Program

**INTENDED ACTION:**              Amend

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule in order to add the provisions provided for in Act 2017-082, relating to the ability of sellers to remain eligible for participation in the program should they create a physical presence in the state, provided that such presence is not for the purpose of making retail sales in this state or through an affiliate located in the state.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **1:30 p.m. on Thursday, July 13, 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, July 13, 2017

**CONTACT PERSON AT AGENCY:**

Timothy Sanders  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Curtis Stewart, Secretary  
Alabama Department of Revenue