

ALABAMA DEPARTMENT OF REVENUE
Sales and Use Tax

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-5-.09.01

Leasing and Rental of Tangible Personal Property - Rule No. 2.

INTENDED ACTION

Amend

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to this rule amendment in order to clarify that a separate agreement for delivery and pick-up services is considered part of the lease agreement and such fees are subject to the rental tax. A lessor cannot separate the delivery and pick-up fees as a means to avoid the rental tax.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **02:10 PM on Tuesday, July 10, 2018, 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, July 10, 2018

CONTACT PERSON AT AGENCY:

Meagan Barrett

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Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue