

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-5-.30

Filing And Paying State Sales and Use Taxes and State Administered County and Municipal Sales And Use Taxes On A Quarterly Or Annual Basis

**INTENDED ACTION**

New, Repealed

**SUBSTANCE OF**

**PROPOSED ACTION:**

This rule has been reviewed and is being repealed and replaced to update the filing frequencies to incorporate the semi-annual filing election for qualifying taxpayers pursuant to the passage of Act 2019-253.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be conducted at **01:30 PM on Tuesday, November 09, 2021** via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at [Taxpolicy@revenue.alabama.gov](mailto:Taxpolicy@revenue.alabama.gov) or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. 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 may present their views during the web-conference.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Tuesday, November 09, 2021

**CONTACT PERSON AT AGENCY:**

Meagan Barrett

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



Mary Martin Mitchell, Secretary  
Alabama Department of Revenue