

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-6-1-.52

Rule Title: Direct mail Advertising, Printer's Liability

 New X Amend Repeal Adopt by Reference

- NO This rule has no economic impact.
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE
BENEFITS AND BURDEN COMPARISON:**

9. **THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC
HEALTH:**

10. **DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH
IF THE RULE IS NOT IMPLEMENTED:**

11. **OTHER COMMENTS:**

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11/96

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-6-1-.52 Direct Mail Advertising, Printer's Liability

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to clarify the taxability of the sale of printed material when as part of the sales agreement the printer is required to mail the printed matter to addresses within and without the State of Alabama.

RULE NO. & TITLE

810-6-1-.60 Opticians, Optometrists, and Ophthalmologists.

INTENDED ACTION: Amend rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to comply with the provisions of Act 2013-333, which passed during the 2014 Legislative Session.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 3:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at ww.revenue.alabama.gov/rulehear.html.

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 during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Wednesday, September 10, 2014

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-6-1-.52 Direct Mail Advertising, Printer's Liability.

(1) ~~Effective April 30, 1986,~~ Alabama sales or use tax is due as follows on sales of printed matter by printers who are required, as part of the sales agreement, to mail the printed matter to ~~people whose names~~ addresses located within Alabama that appear on a list furnished to or provided by the printer ~~by the customer~~:

(a) The printer is located outside Alabama. The mailing list contains ~~the names of people~~ addresses located within Alabama and people addresses located outside Alabama. Use tax is due on the printed matter sent to ~~addressed to people~~ within Alabama.

(b) The printer is located within Alabama. The mailing list contains ~~names of people~~ addresses located within Alabama and people addresses located outside Alabama. Sales tax is due on the printed matter sent to ~~addressed to people~~ within Alabama. Sales tax is not due on the printed matter addressed to people locations outside Alabama since these sales qualify for exemption as sales in interstate commerce.

(2) The postage paid by the printer to the U. S. Postal Service would not be included in the measure of tax if billed by the printer to the customer as a separate charge and paid by the customer.

Author: ~~Dan DeVaughn~~ Ginger Buchanan
Authority: Sections 40-23-2(4) and 40-23-1(a)(5)
History: Adopted June 12, 1978.
Readopted through APA effective October 1, 1982.
Amended January 10, 1985.
Amended April 3, 1987.
Amended: Filed December 22, 1989, effective January 29, 1990.