

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

Control No. 810 Department or Agency REVENUE

Rule No: **810-1-1-.02.01**

Rule Title: **Delegation of Authority by Commissioner to the Assistant Commissioner**

New Amend Repeal Adopt by Reference

- This rule has no economic impact.
- 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 WHERE 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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ALABAMA DEPARTMENT OF REVENUE
Tax Policy & Research Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-1-1-.02.01 Delegation of Authority by Commissioner to the Assistant Commissioner

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule to as it is out of date due to the reorganization of the Department.

RULE NO. & TITLE

810-1-2-.06 Final Adoption of Proposed Rules

INTENDED ACTION: Repeal rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule due to the fact that the rule does not comport with the language found in the Administrative Procedures Act.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:30 p.m. on Wednesday, January 7, 2015, 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, January 7, 2015

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
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Michael D. Gamble, Secretary
Alabama Department of Revenue

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810-1-1-.02.01 Delegation of Authority by Commissioner to the Assistant Commissioner. **(REPEALED)**

The Commissioner, as head of the Department has delegated authority as follows: To the Assistant Commissioner of the Department to act on behalf of the Commissioner in all matters, and shall perform such duties as are assigned to him by the Commissioner of Revenue. The Assistant Commissioner and the Secretary shall direct day-to-day policies of the Commissioner's office. The Assistant Commissioner shall assume the duties of the office of the Commissioner of Revenue in the Commissioner's absence. The office of Assistant Commissioner falls under the provisions of the State Merit System as provided now or hereafter by Chapter 26 of Title 36 of the Code of Alabama 1975.

Author: Michael E. Mason, CPA
Authority: Sections 40-2A-7(a)(5) and 40-2-44, Code of Alabama 1975
History: Amended: Filed May 13, 1999, effective June 17, 1999.