

APA-1

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control: 810
Department or Agency: Alabama Department of Revenue
Rule No.: 810-8-5-.03
Rule Title: Fee For Costs Incurred In Providing Copies Of Privilege Records
Intended Action: Repeal

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer

Cameran Clark
Cameran Clark

Date

Friday, June 20, 2025

REC'D & FILED
JUN 20, 2025
LEGISLATIVE SVC AGENCY

ALABAMA DEPARTMENT OF REVENUE

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama Department of Revenue

RULE NO. & TITLE: 810-8-5-.03 Fee For Costs Incurred In Providing
Copies Of Privilege Records

INTENDED ACTION: Repeal

SUBSTANCE OF PROPOSED ACTION:

Pursuant to the Red Tape Reduction Act, Act 2013-88, Rule 810-8-5-.03 needs to be repealed since Rule 810-14-1-.03 - Cost of Transcripts and Recordings covers all tax types when charging taxpayers for a copy of various records/transcripts.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:

A public hearing will be conducted at 1:30 P.M. on Tuesday, August 5, 2025 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 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 Cameran Clark, Secretary of the Alabama Department of Revenue, 375 South Ripley Street, Montgomery, Alabama 36104 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, August 5, 2025

CONTACT PERSON AT AGENCY:

Nicci Adams
Alabama Department of Revenue
375 South Ripley Street
Montgomery, Alabama 36104
(334) 242-1380

Cameran Clark

Cameran Clark

(Signature of officer authorized
to promulgate and adopt
rules or his or her deputy)

**Fee For Costs Incurred In Providing Copies Of
Privilege Records (Repealed)** .

~~(1) A fee of fifty dollars (\$50.00) per request shall be charged for requests for privilege license information. Law enforcement agencies and other federal, state, county, and municipal agencies of all jurisdictions who reciprocate with information and/or assistance to the Alabama Department of Revenue shall be exempt from the payment of this fee. (Repealed)~~

~~(2) All persons who request license information from the Severance & License Tax Section of the Business & License Tax Division, Alabama Department of Revenue, shall apply in writing. Payment via certified funds per request should be submitted with the request for information.~~

~~(3) The written request for information shall contain the following:~~

- ~~(a) Name of person making the request,~~
- ~~(b) Mailing address,~~
- ~~(c) Valid email address,~~
- ~~(d) Telephone number, and~~
- ~~(e) Payment.~~

~~(4) The above referenced information should be forward to:~~

~~Alabama Department of Revenue
Business & License Tax Division
Severance & License Tax Section
P. O. Box 327550
Montgomery, AL 36132-7550.~~

~~(5) Upon processing the request, the Severance & License Tax Section shall email the required information to the email address provided. The Department of Revenue is not responsible for invalid or incorrect email addresses.~~

Author: Alisa G. Johnson

Statutory Authority: Code of Ala. 1975, §40-2A-7(a)(5).

History: New Rule: Filed January 30, 1996; effective March 5, 1996. **Amended:** Filed July 26, 2013; effective August 30, 2013.

Amended: Filed October 20, 2017; effective December 4, 2017. ___
Repealed: Published _____ ; effective _____ .