

**ALABAMA DEPARTMENT OF REVENUE
Individual and Corporate Tax**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-2-.02 Corporations Subject to Alabama Income Tax

INTENDED ACTION

Amend

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to update the language in the rule to make the imposition of the S corporation to pay income tax at the corporate level not absolute.

RULE NO. & TITLE

810-3-79-.01 Overpayment of Tax

INTENDED ACTION

Amend

**SUBSTANCE OF
PROPOSED ACTION:**

During the Red Tape Reduction Act (Act 2013-88) rule reviewal process, the department determined that language updates were needed.

RULE NO. & TITLE

810-3-81-.01 Optional Short Form Returns

INTENDED ACTION

Repeal

**SUBSTANCE OF
PROPOSED ACTION:**

During the Red Tape Reduction Act (Act 2013-88) rule reviewal process, the department determined that the information in rule is incorrect and no longer relevant.

RULE NO. & TITLE

810-3-137-.03 Historic Rehabilitation Tax Credit of 2017- Improperly Obtained Historic Rehabilitation Tax Credits.

INTENDED ACTION

Amend

**SUBSTANCE OF
PROPOSED ACTION:**

The department proposes to Rule is being amended to update the code section chapters that were not available at the time the rule was written, but are now codified in the law.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:30 PM** on **Tuesday, January 08, 2019, 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.

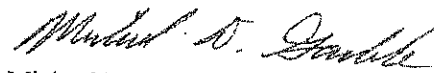
FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, January 08, 2019

CONTACT PERSON AT AGENCY:

Meagan Barrett

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



Michael D. Gamble, Secretary
Alabama Department of Revenue