

**ALABAMA DEPARTMENT OF REVENUE
Tax Policy and Governmental Affairs**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-14-1-.18 Petitions for Refund Allowed

INTENDED ACTION Amended

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend this rule to reflect statutory updates as per Act 2018-180 and to provide taxpayer guidance.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:45 PM on Tuesday, November 13, 2018, 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, November 13, 2018

CONTACT PERSON AT AGENCY:

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Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue