

**ALABAMA DEPARTMENT OF REVENUE
Income Tax Administration**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-27-1-.09

Apportionment Formula: Double Weighting the Sales Factor.

INTENDED ACTION

Amended

**SUBSTANCE OF
PROPOSED ACTION:**

Act 2021-1 amended Section 40-27-1 Article IV.9 to provide that a single sales factor be used to apportion a multistate taxpayer's income to Alabama effective for periods beginning on or after January 1, 2021. This rule is being amended to incorporate those changes.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be conducted at **01:30 PM on Tuesday, November 09, 2021** 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 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 may present their views during the web-conference.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, November 09, 2021

CONTACT PERSON AT AGENCY:

Meagan Barrett

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



Mary Martin Mitchell, Secretary
Alabama Department of Revenue