

APA-1
11/96

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-3-61-08

Rule Title: Percentage of Low-Income Eligible Students in a County

XX New; ___ Amend; ___ Repeal; ___ Adopt by Reference

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 and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? N/A

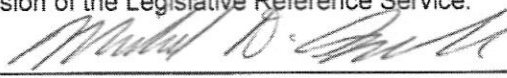
Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed rule have any 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 Reference Service.

Signature of certifying officer 

Date 2/20/14

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-61-.08

Rule Title: Percentage of Low-Income Eligible Students in a County

X New _____ Amend _____ Repeal _____ Adopt by Reference

- NO
 YES

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 HERE 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

810-3-61-.07 Continuing Eligibility of Scholarship Granting Organization (SGO) to
Participate in the Tax Credit Scholarship Program
810-3-61-.08 Percentage of Low-Income Eligible Students in a County

INTENDED ACTION: Adopt the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rules to provide guidance regarding the statutory requirements of the Alabama Accountability Act of 2013.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Monday, April 7, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.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:
Monday, April 7, 2014

CONTACT PERSON AT AGENCY:

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



Michael D. Gamble, Secretary
Alabama Department of Revenue

0923APC.INT

810-3-61-.08 Percentage of Low-Income Eligible Students in a County. (**NEW RULE**)

(1) Scope: A Scholarship Granting Organization (SGO) is required by Act 2013-64, as amended by Act 2013-265, and by Rule 810-3-61-.04, to determine the percentage of Low-Income Eligible Students in the county where the SGO expends the majority of its scholarship funds. In the event an SGO is unable to make a determination of the percentage of low income eligible students in a given county, this rule prescribes an acceptable method of determining the county percentage.

(2) Low-Income Eligible Student, as defined in Section 4 of Act 2013-265, is "a student of a family with income equal to or less than two times the federal poverty level."

(3) In determining the percentage of Low-Income Eligible Students in a county, an SGO may use as an acceptable substitute, the percentage of students in the county's school system who qualify for the free or reduced price school lunch program as published and made available by the State Department of Education as of the beginning of the calendar year for which the percentage will be used.

(4) If the SGO feels that it can make a more accurate determination of the percentage of Low-Income Eligible Students in a county, it may use the documentation and calculation methodology it feels is appropriate, provided it furnishes the documentation and calculation to the department. The burden will be on the SGO to prove the reasonableness of its data and methodology.

(5) The department may recalculate the amounts reported on the SGO's annual report based on the percentage students qualifying for the free or reduced price lunch program in the county's school system, if the SGO's documentation and calculation methodology is determined to be unreasonable or invalid.

Author: Curtis Stewart
Authority: Sections 40-2A-7(a)(5) and 16-6D-1, Code of Alabama 1975
History: