TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control <u>810</u> Department or Agency <u>REVEN</u>	UE
Rule Nos. 810-3-6103	
Rule Title: <u>Application of Scholarship Granting Or</u> the Scholarship Program	ganizations (SGOs) for Participation in
New;XX _Amend;Repeal;Adopt by	y 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
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Does the proposed rule have any economic impact?	No
If the proposed rule has an economic impact, the proby a fiscal note prepared in accordance with subsection 1975.	
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Certification of Authorized Official	
I certify that the attached proposed rule has been requirements of Chapter 22, Title 41, Code of Alabama filing requirements of the Administrative Procedure Div	a 1975 and that it conforms to all applicable
Signature of certifying officer	Melle
Date	•

ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-2-8-.16

Alabama Requirements for Mandatory E-File of Business Privilege

Tax Returns

INTENDED ACTION:

Adopt new rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to adopt the above rule to explain the electronic filing mandate requirements for business privilege tax returns prepared by financial institution groups.

RULE NO. & TITLE

810-3-6101	Definition of Terms and Phrases used in Connection with the Scholarship
	Program
810-3-6102	Credits for Contributions to Scholarship Granting Organizations (SGOs)
810-3-6103	Application of Scholarship Granting Organizations (SGOs) for
	Participation in the Scholarship Program
810-3-6104	Receipt, Maintenance and Disbursement of Scholarship Funds by
	Scholarship Granting Organizations (SGOs)
810-3-6105	Annual Report of Scholarship Granting Organizations (SGOs)
810-3-6106	Notice of Nonpublic School to the Department of its Intention to
	Participate in the Scholarship Program
810-3-6107	Continuing Eligibility of Scholarship Granting Organization (SGO) to
	Participate in the Tax Credit Scholarship Program

INTENDED ACTION: Amend rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to amend the above rules to comply with the provisions of Act 2015-434, concerning Scholarship Granting Organizations (SGOs).

RULE NO. & TITLE

810-3-61-.08

Percentage of Low-Income Eligible Students in a County

INTENDED ACTION:

Repeal rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to repeal the above rule to comply with the provisions of Act 2015-434, concerning Scholarship Granting Organizations (SGOs).

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, September 9, 2015, 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://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm

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:

Wednesday, September 9, 2015

CONTACT PERSON AT AGENCY:

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

> Michael D. Gamble, Secretary Alabama Department of Revenue

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FOR APA RULE (Section 41-22-23(f))

Control No	. <u>810</u>	_ Dep	partment or Ag	ency <u>REVENUE</u>	_				
Rule No:	810-3-61	03							
Rule Title: Scholarship		ation of	f Scholarship Gra	nting Organizations (\$	SGOs) for Participation in the				
	New	Х	Amend	Repeal	Adopt by Reference				
● NO ○ YES		This rule has no economic impact. This rule has an economic impact, as explained below:							
1.	NEED	NEED/EXPECTED BENEFIT OF RULE:							
2.	EFFIC	COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:							
3.	EFFE	CT OI	THIS RULE	ON COMPETITION	N: .				
4.	THE		RAPHICAL A	ON COST OF LIVI REA WHERE THE	NG AND DOING BUSINESS IN RULE IS TO BE				
5.		EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:							
6.			OF REVENUE IG THIS RULE		R IMPLEMENTING AND				
7.	AFFE	ECTE	PERSONS, I	NCLUDING ANAL	MIC IMPACT OF THIS RULE ON YSIS OF PERSONS WHO WILL LL 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:

810-3-61-.03 <u>Application of Scholarship Granting Organizations (SGOs) for Participation in the Scholarship Program.</u>

- (1) Scope: Act 2013-64, as amended by Acts 2013-265 and 2015-434, provides for the creation of an SGO to receive scholarship donations for the purpose of making scholarship grants. This rule prescribes procedures for the inclusion of SGOs on the Department's list of organizations eligible for receiving scholarship donations entitling donors to the tax credits.
- (2) Organizations must apply to the Department using a form available on the Department's website after July 1, 2013.
- (3) The IRS approval letter exempting the organization from federal income tax pursuant to Section 501(c)(3)of the Internal Revenue Code must be submitted to the Department as part of the application process.
- (4) The SGO must state that it will abide by all requirements in the statute and applicable regulations.
- (5) By August 1, 2013 the Department will notify the qualified SGO that it is being included in the list being placed on the Department's website, of organizations approved to accept qualifying scholarship donations pursuant to Section 9 of the Act.
- (6) For each application received after the initial cut-off date, the SGO will be notified by the Department if it qualifies, and if so, its name will be added to the list of qualified organizations on the Department's web site.
- (7) After receipt of its qualification notice, an SGO may accept scholarship donations, pursuant to Rule 810-3-61-.04.

Author:

Curtis Stewart and Neal Hearn

Authority:

Sections 40-2A-7(a)(5) and 16-6D-1. Code of Alabama 1975

History:

New rule: Filed August 23, 2013, effective September 27, 2013.