

**ALABAMA DEPARTMENT OF REVENUE  
Individual & Corporate Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-3-1.1-.01                      Operating Rules

**INTENDED ACTION:**              Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:**    The Department proposes to amend the above rule to clarify Alabama's conformity to certain federal income tax rules when the taxpayer is filing consolidated federal income tax returns.

**RULE NO. & TITLE:**

810-2-8-.07                      Definition of Homeowners Association for Purposes of Administering the Alabama Business Privilege Tax Law

**INTENDED ACTION:**              Adopt a new rule

**SUBSTANCE OF PROPOSED ACTION:**    The Department proposes to adopt a new rule to provide a definition of "homeowners association" for purposes of administering the Alabama business privilege tax law.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:**    A public hearing will be held at **10:00 a.m.** on **Wednesday, June 10, 2009**, in the **Office of the Legal Division, Room 3114**, 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](http://www.revenue.alabama.gov/rulehear.html).

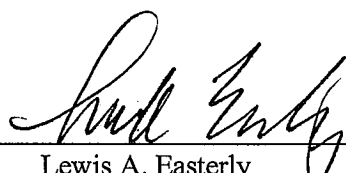
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, June 10, 2009

**CONTACT PERSON AT AGENCY:**

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

  
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Lewis A. Easterly  
Alabama Department of Revenue