

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-174-.02 Built-in Gains Tax  
810-3-175-.01 Passive Investment Income Tax

**INTENDED ACTION:** Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to comply with Act 2016-412 concerning return due date conformity.

**RULE NO. & TITLE**

810-3-2-.03 Estates, Trusts and Fiduciaries Subject to Alabama Income Tax

**INTENDED ACTION:** Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rule to remove obsolete references. This rule was reviewed in compliance with the Red Tape Reduction Act.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 1:30 p.m. on Tuesday, February 14, 2017, 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/analysis/rules.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 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, February 14, 2017

**CONTACT PERSON AT AGENCY:**

Timothy Sanders  
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4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue\