

APA-2  
11/96

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-3-136-.01	Historic Rehabilitation Tax Credit
810-3-136-.02	Availability, Claiming and Transferability of the Historic Rehabilitation Tax Credit
810-3-136-.03	Improperly Obtained Historic Rehabilitation Tax Credits and Recapture of Historic Rehabilitation Tax Credits

**INTENDED ACTION:** Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rules to provide guidance regarding the statutory requirements of Act 2013-241 and as amended by Act 2014-452 to be used by the Department of Revenue in the administration of the Historic Rehabilitation Tax Credit.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 2:30 p.m. on Wednesday, March 11, 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 [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

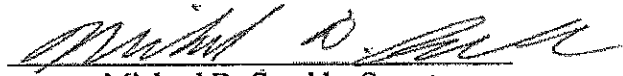
All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

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

Wednesday, March 11, 2015

**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

0954APC.INT