ALABAMA DEPARTMENT OF REVENUE Individual and Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-73-.01

Withholding Exemption Certificates

INTENDED ACTION:

Repeal and New rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule and replace it with a new rule to remove the exempt option and require withholding on all wages per Act 2015-504.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 1:30 p.m. on Thursday, March 10, 2016, 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:

Thursday, March 10, 2016

CONTACT PERSON AT AGENCY:

Timothy Sanders 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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