

ALABAMA DEPARTMENT OF REVENUE  
Individual & Corporate Tax

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE:**

810-3-70-.01                      Definitions

**INTENDED ACTION:**              Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rule to clarify the definition of an employer to require for withholding of income taxes on wages earned in Alabama by a resident or by a nonresident. A reference is made to a Provisional Construction Employer (PCE) to state that the definition and requirements of a PCE are provided in Rule 810-3-70-.03.

**RULE NO. & TITLE:**

810-3-27-.09                      Alabama Requirements for Mandatory E-File or Original Individual  
Income Tax Returns

**INTENDED ACTION:**              Amend an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The Department proposes to amend the above rule to change the definition of "Electronic technology," for purposes of this section, to remove the use of two-dimensional (2-D) barcodes on a printed, paper return as an approved method for the transmission of tax return information by electronic means.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m.** on **Wednesday, September 10, 2008, in the Office of the Commissioner, Room 4112**, 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).

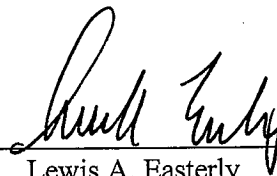
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

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

Wednesday, September 10, 2008

**CONTACT PERSON AT AGENCY:**

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Lewis A. Easterly  
Alabama Department of Revenue