

APA-2  
07/04

**Alabama Historical Commission**

**NOTICE OF INTENDED ACTION**

AGENCY NAME: Alabama Historical Commission

RULE NO. & TITLE: 460-X-23 Alabama Historic Rehabilitation Tax Credit.

INTENDED ACTION: To amend Rule 460-X-23 for implementation of the Alabama Historic Rehabilitation Tax Credit program as required by Act 2014-452 of the State of Alabama.

SUBSTANCE OF PROPOSED ACTION: The Act requires that the rule clarify that tax credits are awarded on a calendar basis; to remove all restrictions on the ability to change the ownership of the applicant; and to allow the tax credit to be transferred.

TIME, PLACE, MANNER OF PRESENTING VIEWS: This notice will be published on June 30, 2014. Written comments will be accepted at the office of the Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: The Alabama Historical Commission will accept comments no later than August 4, 2014, at 5:00 P.M.

CONTACT PERSON AT AGENCY: John R. Powell, Jr., Contracts and Grants, of the Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130, telephone 334 230-2654.



Frank W. White  
Executive Director  
Alabama Historical Commission