

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-3-15-.27 Deductions for Contributions to Alabama College Education Plans

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to adopt a new rule to comply with the provisions of Act 2008-377. The rule will provide definitions and guidelines in administering the law allowing a deduction for contributions made to an Alabama college education plan.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Tuesday, May 12, 2009, in the Office of the Legal Division, Room 3114, 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.

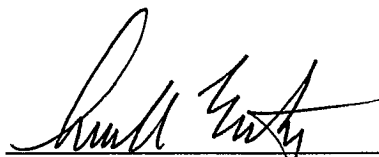
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, May 12, 2009

CONTACT PERSON AT AGENCY:

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