

**ALABAMA DEPARTMENT OF REVENUE
Tax Policy & Research Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-27-1-4-.09.01 Apportionment Formula: Double Weighting the Sales Factor

INTENDED ACTION: Adopt the above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rule to comply with the provisions of Act 2011-616 which requires taxpayers to double weight the sales factor. The provisions of the Act are effective for taxable years beginning on or after December 31, 2010. This rule establishes the operating rules of double weighting the sales factor.

RULE NO. & TITLE

810-27-1-4-.17 Sales Factor: Sales Other than Sales of Tangible Personal Property

INTENDED ACTION: Amend the above rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rule to comply with the provisions of Act 2011-616 which requires taxpayers to use the market based sourcing methodology to source sales other than sales of tangible personal property for taxable years beginning on or after December 31, 2010. This rule will no longer have an effect for future taxable years and the change is made to state the ending date of the rule's applicability.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **10:00 a.m. on Thursday, May 10, 2012, 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 **Deputy Commissioner 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:

Thursday, May 10, 2012

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380

A handwritten signature in cursive script that reads "Michael E. Mason". The signature is written in black ink and is positioned above a horizontal line.

Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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