ALABAMA DEPARTMENT OF REVENUE Individual & Corporate Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-3-73-.01 Withholding Exemption Certificates

INTENDED ACTION: Amend an existing rule

<u>SUBSTANCE OF PROPOSED ACTION:</u> The department proposes to amend the above rule which updates the employee exemption certificate to allow an exemption from Alabama withholding tax based on the recently passed Public Law 111-97 entitled Military Spouses Residency Relief Act.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Thursday, July 12, 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, July 12, 2012

CONTACT PERSON AT AGENCY:

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

Michael E. Mason, Deputy Commissioner

Alabama Department of Revenue

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