# ALABAMA DEPARTMENT OF REVENUE Tax Policy & Research Division

## **NOTICE OF INTENDED ACTION**

# **RULE NO. & TITLE**

810-3-60-.02 Eligibility for Parent Tax Credit for Students Attending a Nonpublic

School

810-3-60-.03 Eligibility for Parent Tax Credit for Students Transferring to a Failing

Public School

**INTENDED ACTION:** Amend above rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to correct a statutory reference.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:30 a.m. on Thursday, January 9, 2014, Room 1203, First Floor, 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 4131, 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, January 9, 2014

## **CONTACT PERSON AT AGENCY:**

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

> Michael D. Gamble, Secretary Alabama Department of Revenue

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