

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

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-3-15.3-.01 Deductions for Small Business Health Insurance Premiums

INTENDED ACTION: Promulgate a new rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to promulgate a new rule to implement the provisions of Act 2008-559 allowing additional income tax deductions for health insurance premiums paid by a qualifying small business employer and by the employer's qualifying employees.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:30 p.m. on Monday, December 8, 2008, 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.

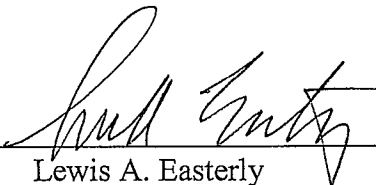
All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing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

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Monday, December 8, 2008

CONTACT PERSON AT AGENCY:

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