

APA-2
07/04

Alabama Historical Commission

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama Historical Commission

RULE NO. & TITLE: 460-X-23 Alabama Historic Rehabilitation Tax Credit.

INTENDED ACTION: To adopt Rule 460-X-23 for implementation of the Alabama Historic Rehabilitation Tax Credit program as required by Act 2013-241 of the State of Alabama.

SUBSTANCE OF PROPOSED ACTION: A procedure for providing a tax credit to Alabama taxpayers for the rehabilitation of historic and certain non-historic buildings in Alabama. Includes applying for the tax credit, review of the application and approval of the tax credit. The manner in which tax credit allocation is reserved and certified; the rehabilitation work is commenced and completed; and, an explanation of how the tax credit is taken by the taxpayer.

TIME, PLACE, MANNER OF PRESENTING VIEWS: This notice will be published on September 30, 2013. Written comments will be accepted at the office of the Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: The Alabama Historical Commission will accept comments no later than November 4, 2013, at 5:00 P.M.

CONTACT PERSON AT AGENCY: John R. Powell, Jr., Contracts and Grants, of the Alabama Historical Commission, 468 South Perry Street, Montgomery, Alabama 36130, telephone 334 230-2654.



Frank W. White
Executive Director
Alabama Historical Commission