

ALABAMA DEPARTMENT OF COMMERCE
ADMINISTRATIVE CODE

CHAPTER 281-6-2
ALABAMA RENEWAL ACT - GROWING ALABAMA CREDIT

TABLE OF CONTENTS

281-6-2-.01	Definitions (Repealed)
281-6-2-.02	Local Economic Development Organizations
281-6-2-.03	Application For Funding From Local Economic Development Organizations
281-6-2-.04	Projects Eligible For Funding Under The Growing Alabama Program (Repealed)
281-6-2-.05	Compliance With Alabama Department Of Economic And Community Affairs Procedures (Repealed)
281-6-2-.06	Award Of Funding To Local Economic Development Organizations
281-6-2-.07	Partial Funding Of Projects
281-6-2-.08	Online System Administered By Revenue

281-6-2-.01 Definitions (Repealed).

(Repealed)

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975, §40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Repealed:** Published October 31, 2025; effective December 15, 2025.

281-6-2-.02 Local Economic Development Organizations.

(a) Commerce determines that public corporations organized and existing under the following provisions of the Code are local economic development organizations as such term is used in the Act:

1. Title 4, Chapter 3 (Airport Authorities),
2. Title 11, Chapter 20, Article 2 (County Industrial Development Boards),
3. Title 11, Chapter 54, Article 4 (Municipal Industrial Development Boards),

Chapter Commerce (Formerly Ala. Development Office And Ala. 281-6-2 Tourism Department/Ala. Film Office)

4. Title 11, Chapter 54, Article 6 (Commercial Development Authorities),
5. Title 11, Chapter 54A (Downtown Redevelopment Authorities),
6. Title 11, Chapter 92A (County Industrial Development Authorities),
7. Title 11, Chapter 92B (Local Reuse or Development Authorities),
8. Title 11, Chapter 94 (Port Authorities),
9. Title 11, Chapter 105 (Tourism Development Authorities),
10. Title 33, Chapter 13 (Alabama State Port Authority), and
11. Title 40, Chapter 10, Article 2 (State Industrial Development Authority) And Ala. Tourism Department/Ala. Film Office)

(b) In addition, Commerce determines that capital improvement cooperative districts organized and existing under the provisions of Title 11, Chapter 99B of the Code are local economic development organizations as such term is used in the Act if all of the members of a cooperative district are either (i) entities listed in subsection (a) of this Section, (ii) a municipality or county or (iii) have otherwise been designated as a local economic development organization by Commerce within the current calendar year.

(c) An organization seeking designation as a local economic development organization may apply in writing on letterhead of the organization and shall include the following information regarding the organization:

1. Legal name of the organization,
2. Address of the organization,
3. Name of authorized contact person for the organization,
4. Email address of authorized contact person,
5. Telephone number of authorized contact person,
6. State of incorporation of the organization, including certification of the title, chapter and article (if applicable) under which the organization is organized or incorporated.
7. Certification that the organization is not operated for a profit, and

8. Narratives describing the following:

(i) The organization's mission,

(ii) The organization's programs to improve a And Ala.
Tourism Dept/Ala. Film Office) community or region of
Alabama, and

(iii) The organization's record of supporting or
otherwise participating in economic development
activities in the community or region of Alabama it
serves.

(d) Applications for designation as a local economic development
organization should be submitted to Commerce at the following
address:

Alabama Department of Commerce
401 Adams Avenue, Suite 670
P.O. Box 304106
Montgomery, Alabama 36130-4106
Attn: Deputy Secretary of Commerce
Business Development Division

(e) Applications for designation as a local economic development
organization may be made free of charge.

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975. §§40-18-411, 40-18-415(a)
and (f).

History: New Rule: Filed February 2, 2017; effective March 19,
2017. **Amended:** Published October 31, 2025; effective December 15,
2025.

281-6-2-.03 **Application For Funding From Local Economic
Development Organizations.**

An economic development organization seeking funding pursuant to
Section 40-18-417.2 of the Code shall file an application on a
form prescribed by Commerce.

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975, §§40-18-411, 40-18-415
(a) and (f).

History: New Rule: Filed February 2, 2017; effective March 19,
2017. And Ala. Tourism Department/Ala. Film Office) **Amended:**
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Chapter Commerce (Formerly Ala. Development Office And Ala.
281-6-2 Tourism Department/Ala. Film Office)

281-6-2-.04 **Projects Eligible For Funding Under The Growing Alabama Program (Repealed).**

(Repealed)

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975, §40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Repealed:** Published October 31, 2025; effective December 15, 2025.

281-6-2-.05 **Compliance With Alabama Department Of Economic And Community Affairs Procedures (Repealed).**

(Repealed)

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975, §§40-18-411, 40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Repealed:** Published October 31, 2025; effective December 15, 2025.

281-6-2-.06 **Award Of Funding To Local Economic Development Organizations.**

(a) Commerce will review applications for approval. If Commerce approves an application, it will forward the application to the Renewal of Alabama Commission.

(b) Applications are reviewed by the Renewal of Alabama Commission pursuant to procedures adopted by the Renewal of Alabama Commission.

(c) Applications that are approved by the Renewal of Alabama Commission shall be returned to Commerce for entry into a Growing Alabama Funding Agreement. Commerce shall prescribe the form of Growing Alabama Funding Agreement and may amend the same from time to time.

(d) Each Growing Alabama Funding Agreement shall include a provision regarding recapture of all or part of the Growing Alabama funding approved by the Renewal of Alabama Commission should the applicant default on its obligations in the Growing Alabama Funding Agreement.

(e) Upon execution and delivery of a Growing Alabama Funding Agreement by all parties thereto, Commerce will provide a copy of

the Growing Alabama Funding Agreement to Revenue And Ala. Tourism Dept/Ala. Film Office) together with such information as is necessary or convenient for Revenue to administer the online system mandated by the Act.

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975. §§40-18-412, 40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Amended:** Published October 31, 2025; effective December 15, 2025.

281-6-2-.07 Partial Funding Of Projects.

Each application filed by a local economic development organization shall include a certification of the amount of organization funding available, including the source of funding, to complete the project should taxpayer funding not materialize. Each Growing Alabama Funding Agreement shall include an agreement by the local economic development organization to fully fund the project once an agreed amount of cash contributions from taxpayers is received. For the avoidance of doubt, a local economic development organization may specify in the application that no organization funding is available for the project, in which case the project must be fully funded by cash contributions from taxpayers prior to proceeding.

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975. §40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Amended:** Published October 31, 2025; effective December 15, 2025.

281-6-2-.08 Online System Administered By Revenue.

(a) Upon receipt of a notification from Commerce that a local economic development organization's application has been approved by the Renewal of Alabama Commission, Revenue will open an online system for each project through which taxpayers may agree to fund all or part of the local economic development organization's project. Revenue shall notify a local economic development organization of the date that the online system for a project is open to reserve Growing Alabama Credits.

(b) Taxpayers shall have thirty days from the date that the online system for a project is open to reserve Growing Alabama Credits. Growing Alabama Credits available for a project shall be available on a first-come, first-served basis. And Ala. Tourism Department/ Ala. Film Office)

Chapter Commerce (Formerly Ala. Development Office And Ala. 281-6-2 Tourism Department/Ala. Film Office)

(c) The online system operated by Revenue shall reserve a Growing Alabama Credit for the taxpayer to the extent the project remains unfunded until the local economic development organization makes the certifications contained in subsection (e) of this Section. The credit reservation shall grant the taxpayer twenty-one calendar days from the date of the taxpayer's credit reservation to make a cash contribution to the local economic development organization for the applicable project.

(d) Within sixty days from the date that the online system for a project is open for reservations, the local economic development organization shall, utilizing the online system operated by Revenue, certify the following information:

1. that each contribution applicable to the project has been made,
2. that the project has been funded in accordance with the applicable Growing Alabama Funding Agreement, and
3. that the project will be undertaken by the local economic development organization. And Ala. Tourism Dept/Ala. Film Office) Absence of the certifications required by this subsection (e) shall cause the credit reservation to be automatically denied by the online system operated by Revenue and, upon denial, no Growing Alabama Credit may be claimed by the taxpayer.

Author: Department of Commerce

Statutory Authority: Code of Ala. 1975. §§40-18-412, 40-18-415(f).

History: New Rule: Filed February 2, 2017; effective March 19, 2017. **Amended:** Published October 31, 2025; effective December 15, 2025.