

ALABAMA DEPARTMENT OF HUMAN RESOURCES ECONOMIC ASSISTANCE DIVISION
ADMINISTRATIVE CODE

CHAPTER 660-2-15
2.2% ELECTRIC EXEMPTION PROGRAM

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660-2-15-.01 Purpose.

To provide an exemption from the 2.2% Gross Receipts License Tax for electricity sold to certain persons in Alabama beginning on or after October 1, 1981.

Author:

Statutory Authority: Code of Ala. 1975, § 40-21-53.

History: Effective June 28, 1983.

660-2-15-.02 Eligibility Criteria.

To be eligible for the monthly exemption, a person must:

(a) Be 62 years of age or older or totally and permanently disabled;

(b) Must be the head of a household and not share his or her residence with more than one other adult who is less than 62 years of age;

(c) Must receive electricity at his or her residence from a utility which is subject to the 2.2% license tax;

(d) Must have a yearly net income of \$12,000 or less for himself and all current members of the household; and

(e) Apply for the exemption at the Department of Human Resources in his county of residence in accordance with rules and regulations promulgated by the Department of Human Resources.

Author:

Statutory Authority: Code of Ala. 1975, § 40-21-53.

History: Effective June 28, 1983.