

APA-1

TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

Control: 810
Department or Agency: Alabama Department of Revenue
Rule No.: 810-3-71-.04
Rule Title: Information Submitted To The Department By The State Industrial Development Authority
Intended Action: Repeal

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm that might result from the absence of the proposed rule? NA

Are all facets of the rule-making process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer

Cameran Clark
Cameran Clark

Date

Monday, August 19, 2024

REC'D & FILED

AUG 19, 2024

LEGISLATIVE SVC AGENCY

**ALABAMA DEPARTMENT OF REVENUE**

**NOTICE OF INTENDED ACTION**

**AGENCY NAME:** Alabama Department of Revenue

**RULE NO. & TITLE:** 810-3-71-.04 Information Submitted To The Department  
By The State Industrial Development Authority

**INTENDED ACTION:** Repeal

**SUBSTANCE OF PROPOSED ACTION:**

In accordance with the Red Tape Reduction Act 2013-88, any applicable projects approved by the State Industrial Development Authority prior to January 16, 1995, have completed their obligations thereby making this rule unnecessary.

**TIME, PLACE AND MANNER OF PRESENTING VIEWS:**

A public hearing will be conducted at 1:30 P.M. on Tuesday, October 08, 2024, via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at [Taxpolicy@revenue.alabama.gov](mailto:Taxpolicy@revenue.alabama.gov) or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

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 following publication of the notice up until the conclusion of the hearing. Interested parties may also may present their views during the web-conference.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Tuesday, October 8, 2024

**CONTACT PERSON AT AGENCY:**

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

*Cameran Clark*

---

Cameran Clark

(Signature of officer authorized  
to promulgate and adopt  
rules or his or her deputy)

810-3-71-.04

Information Submitted To The Department By The  
State Industrial Development Authority  
(Repealed ).

~~(1) The State Industrial Development Authority or its appointed delegate shall provide the Department with the following information: (Repealed)~~

- ~~(a) The names of employers who are authorized to withhold job development Fees from their employees;~~
- ~~(b) Sufficient information for the Department to determine the time frame in which an employer may withhold a job development fee; and~~
- ~~(c) The amount of debt service payments paid each year under the financing agreement.~~

**Author:** Ewell Berry, Ann F. Winborne, CPA, Neal Hearn, CPA

**Statutory Authority:** Code of Ala. 1975, §§40-10-44.8(a)(2), 41-10-44.8(b), 40-18-71.

**History: New Rule:** Filed August 26, 1994; effective September 30, 1994. **Amended:** Filed May 3, 2000; effective June 7, 2000. Repealed: Published ; effective .