

APA-1  
11/96

**TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION**

Control 810 Department or Agency REVENUE

Rule Nos. 810-3-61-08

Rule Title: Percentage of Low-Income Eligible Students in a County

New;  Amend;  Repeal;  Adopt by Reference

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 and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? N/A

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

\*\*\*\*\*  
Does the proposed rule have any 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 Reference Service.

Signature of certifying officer *Michael D. Smith*

Date 7/17/15

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**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-3-61-.08

Rule Title: Percentage of Low Income Eligible Students in a County.

           New            Amend       X       Repeal            Adopt by Reference

NO  
 YES

This rule has no economic impact.  
This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

**BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:**

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

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

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-2-8-.16                      Alabama Requirements for Mandatory E-File of Business Privilege  
Tax Returns

**INTENDED ACTION:**        Adopt new rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to adopt the above rule to explain the electronic filing mandate requirements for business privilege tax returns prepared by financial institution groups.

**RULE NO. & TITLE**

810-3-61-.01                      Definition of Terms and Phrases used in Connection with the Scholarship  
Program  
810-3-61-.02                      Credits for Contributions to Scholarship Granting Organizations (SGOs)  
810-3-61-.03                      Application of Scholarship Granting Organizations (SGOs) for  
Participation in the Scholarship Program  
810-3-61-.04                      Receipt, Maintenance and Disbursement of Scholarship Funds by  
Scholarship Granting Organizations (SGOs)  
810-3-61-.05                      Annual Report of Scholarship Granting Organizations (SGOs)  
810-3-61-.06                      Notice of Nonpublic School to the Department of its Intention to  
Participate in the Scholarship Program  
810-3-61-.07                      Continuing Eligibility of Scholarship Granting Organization (SGO) to  
Participate in the Tax Credit Scholarship Program

**INTENDED ACTION:**        Amend rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to comply with the provisions of Act 2015-434, concerning Scholarship Granting Organizations (SGOs).

**RULE NO. & TITLE**

810-3-61-.08                      Percentage of Low-Income Eligible Students in a County

**INTENDED ACTION:**        Repeal rule


**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule to comply with the provisions of Act 2015-434, concerning Scholarship Granting Organizations (SGOs).

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **2:00 p.m. on Wednesday, September 9, 2015, Room 1203, First Floor**, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at <http://revenue.alabama.gov/analysis/upcoming-rule-hearings.cfm>

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 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:**  
Wednesday, September 9, 2015

**CONTACT PERSON AT AGENCY:**  
Patricia Thomas  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380

  
Michael D. Gamble, Secretary  
Alabama Department of Revenue

0964APC.INT

810-3-61-.08 Percentage of Low-Income Eligible Students in a County. (REPEALED)

(1) Scope: A Scholarship Granting Organization (SGO) is required by Act 2013-64, as amended by Act 2013-265 and by Rule 810-3-61-.04, to determine the percentage of Low-Income Eligible Students in the county where the SGO expends the majority of its scholarship funds. In the event an SGO is unable to make a determination of the percentage of low income eligible students in a given county, this rule prescribes an acceptable method of determining the county percentage.

(2) Low-Income Eligible Student, as defined in Section 4 of Act 2013-265, is “a student of a family together with income equal to or less than two times the federal poverty level.”

(3) In determining the percentage of Low-Income Eligible Students in a county, an SGO may use as an acceptable substitute, the percentage of students in the county’s school system who qualify for the free or reduced price school lunch program as published and made available by the State Department of Education as of the beginning of the calendar year for which the percentage will be used.

(4) If the SGO feels that it can make a more accurate determination of the percentage of Low-Income Eligible Students in a county, it may use the documentation and calculation methodology it feels is appropriate, provided it furnishes the documentation and calculation to the department. The burden will be on the SGO to prove the reasonableness of its data and methodology.

(5) The department may recalculate the amounts reported on the SGO’s annual report based on the percentage students qualifying for the free or reduced price lunch program in the county’s school system, if the SGO’s documentation and calculation methodology is determined to be unreasonable or invalid.

Author: Curtis Stewart  
Authority: Sections 40-2A-7(a)(5) and 16-6D-1, Code of Alabama 1975  
History: New rule: Filed June 30, 2014, effective August 4, 2014.