

810-3-32-.01.01 Political Organizations.

(1) A “Political Committee” as defined in Section 17-22A-1, et seq., Code of Alabama 1975, is “any political committee, club, association, principal campaign committee, political party, or other group of one or more persons which receives or anticipates receiving contributions or makes or anticipates making expenditures to or on behalf of any elected official, proposition, candidate, principal campaign committee or other political committee.”

(2) The above defined organizations are taxable for Alabama tax purposes to the same extent and in the same manner as any other entity that exceeds the protection afforded by P.L. 86-272.

(a) This rule is effective for tax periods beginning after June 9, 1999.

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Authority: Sections 40-2A-7(a)(5) and 17-22A-1, Code of Alabama 1975
History: New rule filed May 5, 1999, effective June 9, 1999.
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