810-3-15-.12 Moving Expenses.

(1) Effective for taxable years beginning January 1, 1990, a deduction is allowed for moving expenses paid or incurred during the taxable year in connection with the commencement of work by the taxpayer as an employee or as a self-employed individual at a new principal place of work in accordance with 26 U.S.C. §217; provided, however, that the "new principal place of work" is located within the State of Alabama. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.

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History: Adopted October 1, 1982.