

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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Authority: §§40-2A-7(a)(5) and 40-18-15, Code of Alabama 1975
History: Adopted October 1, 1982.
Amended July 27, 1988.
Amended May 15, 1992.
Repealed and New: Filed December 14, 1999, effective January 18, 2000.