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3 ROBERTS AMENDMENT TO HB227
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8 On page 1, line 19, after "shelter" insert the
9 following:

10 ; and to provide that federal restaurant
11 revitalization grants are excluded from Alabama income
12 taxation to the same extent as under federal income tax law.

13 On page 5, after line 10, insert the following new
14 section and renumber the remaining section accordingly:

15 Section 2. For tax years ending after the enactment
16 of the federal American Rescue Plan Act, any amount received
17 from the Administrator of the Small Business Administration in
18 the form of a restaurant revitalization grant under Section
19 5003 of the American Rescue Plan Act shall be all of the
20 following:

21 (1) Exempt from the income taxes imposed by Chapter
22 18 of Title 40, Code of Alabama 1975, to the same extent as
23 the amount is exempt from federal income tax under Section
24 9673 of the American Rescue Plan Act.

25 (2) Not considered in determining deductibility of
26 otherwise deductible expenses allowed to be paid with the
27 exempt funds, including, but not limited to, payroll,

1 utilities, mortgage interest, or rent, to the same extent as
2 the expenses remain deductible in calculating federal income
3 tax under Section 9673 of the American Rescue Plan Act.

4 (3) Excluded from any and all calculations in
5 determining a taxpayer's federal income tax deduction pursuant
6 to Chapter 18 of Title 40, Code of Alabama 1975.