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5 Replace line 75 on page 3 with the following:

6 performed by the individual in this state on 30 or
7 fewer days
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9 Replace line 94 on page 4 with the following:

10 30-day threshold described in subsection (b) of this
11 section,
12

13 Replace line 96 on page 4 with the following:

14 every day in that calendar year, including the first
15 30 days,
16

17 Replace lines 99 through 101 on page 4 with the
18 following:

19 (d) If an employer maintains a time and attendance
20

21 Replace line 106 on page 4 with the following:

22 (1) In which the employee is required, on a
23

24 Replace line 110 on page 4 with the following:



(2) That is designed to allow the employer to
allocate

Replace lines 112 through 124 on pages 4 through 5 with
the following:

in which the employee performs services.

(e) The department shall not require the payment of
any penalties or interest otherwise applicable for
failing to deduct and withhold income taxes as required
under Article 2 if, when determining whether withholding
was required, the employer met either of the following
conditions:

(1) The employer at its sole discretion maintains a
time and attendance system specifically designed to
allocate employee wages for income tax purposes among all
taxing jurisdictions in which the employee performs
employment duties for such employer, and relied on data
from that system.

(2) An employer maintaining records under subdivision
(1) shall not preclude an employer's ability to rely on an
employee's determination under subdivision (3).

(3) The employer does not maintain a time and
attendance system, and the employer relied on the
employee's annual determination of the time the employee



49 expected to spend performing employment duties in this
50 state, provided, however, that the employer did not have
51 actual knowledge of fraud on the part of the employee in
52 making the determination and provided that the employer
53 and the employee did not collude to evade taxation in
54 making the determination.

55 (f) For purposes of this section, an employee shall
56 be

57
58 Replace lines 131 through 132 on page 5 with the
59 following:

60 duties. However, if an employee performs employment
61 duties in a resident state and in only one nonresident
62 state during one day, such employee shall be considered
63 to have performed more of the employee's duties in the
64 nonresident state than in the resident state for such
65 day.

66 (g) The Alabama Department of Revenue shall adopt
67 rules

68
69 Replace line 134 on page 5 with the following:

70 (h) The provisions of this section shall be effective