

RULES OF
DEPARTMENT OF REVENUE

CHAPTER 810-3-3

Income of Officers or Agents of the United States, Etc.

TABLE OF CONTENTS

810-3-3-.01 Compensation of Federal Employees

810-3-3-.01. Compensation of Federal Employees.

(1) Salaries, fees, commissions and other income received by officers or agents of the United States, its agencies, instrumentalities, or contractees from the United States or from its agencies and instrumentalities are subject to income taxes levied by the State of Alabama.

(a) These income taxes must be levied only as the State of Alabama is constitutionally or legally authorized to tax such income, and must be taxed without discrimination and only to the same extent and in the same manner other income is taxed.

(2) Compensation received from the United States for active service as a member of the Armed Forces in a combat zone designated by Executive Order of the President of the United States is not taxable under the Alabama income tax laws. Prior to January 1, 1965, all military pay was taxable except during a period of hostilities.

(a) For deferment of tax in hardship cases under Soldiers' and Sailors' Civil Relief Act, Public Law No. 861, see Reg. 810-3-42-.03. For definition of gross income, see Reg. 810-3-14-.01. For exclusions from gross income, see Reg. 810-3-14-.02. For domicile of military personnel and federal civilian employees, see Reg. 810-3-2-.01.

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