

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-.01

Rule Title: Signature Requirements of Tax Returns and Other Documents of All Types Filed by Electronic Methods

New; Amended; Repealed; Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that result from the absence of the proposed rule? N/A

Are all the facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

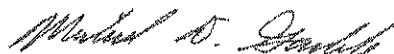
Does the proposed rule relate to or effect any matter of litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have any economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency .



Signature of certifying officer _____

Date 07/22/2019

APA-2

ALABAMA DEPARTMENT OF REVENUE
Tax Policy and Governmental Affairs

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-1-6-.01

Signature Requirements of Tax Returns and Other Documents of All Types Filed by Electronic Methods

INTENDED ACTION

New, Repealed

SUBSTANCE OF PROPOSED ACTION:

The department proposes to In compliance with the Red Tape Reduction Act 2013-88, the above mentioned rule and the corresponding chapter have been reviewed and the department has determined that a consolidation of multiple rules within the rule chapter provides more accurate guidance to taxpayers.

RULE NO. & TITLE

810-1-6-.04

Electronic Filing and Payment of Taxes to be Provided Through the Paperless Filing and Payment System

810-1-6-.13

Requirements For Third-Party Bulk Filers

INTENDED ACTION

Amend

SUBSTANCE OF PROPOSED ACTION:

The department proposes to In compliance with the Red Tape Reduction Act 2013-88, the above mentioned rule and the corresponding chapter have been reviewed and the department has determined that a consolidation of multiple rules within the rule chapter provides more accurate guidance to taxpayers.

RULE NO. & TITLE

810-1-6-.02

Scope Of The Rules

810-1-6-.03

Definitions

810-1-6-.05

Tax Types Covered And Requirements For Tax Returns

810-1-6-.06

Electronic Payment Requirements And Determining Timely Payment

810-1-6-.07

Determining Timely Filing Of Electronic Returns

810-1-6-.12

Taxes Required To Be Filed Electronically

INTENDED ACTION

Repeal

SUBSTANCE OF PROPOSED ACTION:

The department proposes to In compliance with the Red Tape Reduction Act 2013-88, the above mentioned rule and the corresponding chapter have been reviewed and the department has determined that a consolidation of multiple rules within the rule chapter provides more accurate guidance to taxpayers.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **01:45 PM on Tuesday, September 10, 2019, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama.** Copies of the rule(s) can be obtained at

<http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also appear at the hearing to present their views.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, September 10, 2019

CONTACT PERSON AT AGENCY:

Meagan Barrett

Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael D. Gamble, Secretary
Alabama Department of Revenue

810-1-6-.01 Signature Requirements Of Tax Returns And Other Documents Of All Types Filed By Electronic Methods (REPEAL)

For the Alabama Department of Revenue to identify a taxpayer who files a tax return or submits other documents by electronic means, the identity of the taxpayer must be established by an electronic identifier (signature). The electronic identifier must be sufficiently unique to provide the Department with reasonable assurances of the correct identity of the taxpayer and must be compatible with the electronic filing systems in use by the Department. The Department shall determine which electronic procedures or methods are to be used in the electronic signature validation process.

Author: Michael E. Mason, CPA
Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-30-5.
History: Filed July 18, 1989; November 15, 1989.
Repealed: Filed August 6, 1998; effective September 10, 1998.
New Rule: Filed May 13, 1999; effective June 17, 1999.
Repealed: Filed July 22, 2019;

810-1-6-.01 Electronic Filing and Payment Through Department Provided Filing and Payment Systems (NEW)

(1) Under the authority of Chapter 30 of Title 40 of the Code of Alabama 1975, the department shall provide an electronic filing and payment system for the purpose of providing taxpayers with the capability to electronically file tax returns, licenses, required documents, and make payment of taxes and fees.

(2) All taxes, fees, and licenses, and their corresponding returns or documents are required to be electronically submitted through the filing and payment system unless otherwise permitted by the department.

(3) The submission of a tax return or other document by the taxpayer or by the taxpayer's authorized representative shall qualify as electronic signature of the person with the responsibility for filing the tax return or document. The taxpayer is responsible for the accuracy of the tax return information, or other document information, submitted to the department regardless of whether the return or document is filed by the taxpayer or the authorized representative.

(4) The due date for filing electronic returns, or other required documents, shall be the same due date for the corresponding tax returns or documents on paper. The date and time the taxpayer completes the filing of the tax return, or document, utilizing the filing and payment system as documented on the confirmation page shall be the date and time used to determine timely filing of the electronic return or document.

Author: Cameran Clark

Authority: §§40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5, 40-30-6, and 40-30-7, Code of Ala. 1975

History: **New Rule:** Filed July 22, 2019; effective