

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-.02

Rule Title: Scope Of The Rules

New; Amended; Repealed; Adopt by Reference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? Yes

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INTENDED ACTION New, Repealed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-.02 Scope Of The Rules (REPEAL)

This chapter sets forth the rules to be used by the Alabama Department of Revenue in conjunction with a department-sponsored paperless filing and payment system for the electronic filing and payment of the taxes enumerated in Rule 810-1-6-.05. The Department is authorized to accept tax returns filed in electronic commerce pursuant to Chapter 30 of Title 40 of the Code of Ala. 1975. The electronic payment of taxes filed under this program shall be made in accordance with the rules of the department governing electronic funds transfer found in Chapter 810-13-1.

Author: Deborah Lee

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

History: **New Rule:** Filed August 30, 2001; effective October 4, 2001.

Amended: Filed September 30, 2009; effective November 4, 2009.

Repealed: Filed July 22, 2019; effective