

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-05

Rule Title: Tax Types Covered And Requirements For Tax Returns

New; Amended; Repealed; Adopt by Reference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New, Repealed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-policv/>.

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-.05 Tax Types Covered And Requirements For Tax Returns.
(REPEAL)**

(1) The paperless filing and payment system's e-file/e-pay application shall provide the taxpayer with the capability of electronically filing returns and making payments for the taxes listed below from the taxpayer's personal computer or telephone, with the exception that returns cannot be filed by telephone for Utility Privilege License Tax Direct Pay Permit, Utility Excise Tax, Contractor's Gross Receipts Tax, Non State-Administered County and Municipal Tax, and A-3 State Withholding Tax Annual Return. A complete tax return filed via the system will consist of data transmitted electronically and shall contain the same information as the corresponding tax return filed entirely on paper, as outlined in the rules shown below.

Tax Type	Rule
State Sales Tax	810-6-4-.19
State Sellers Use Tax	810-6-5-.19.01
State Consumers Use Tax	810-6-5-.19.01
State Rental Tax	810-6-5-.09
State Lodgings Tax	810-6-5-.22
Utility Privilege License Tax	810-6-5-.26
Utility Excise Tax	810-6-5-.26
Mobile Telecommunications Service	810-6-5-.26.01
Contractor's Gross Receipts Tax	810-6-5-.03
Pharmaceutical Providers Tax	810-6-5-.27
Alabama Nursing Facility Tax	810-6-5-.27.01
A-6 State Withholding Tax Monthly Return	810-3-74-.01
A-1 State Withholding Tax Quarterly Return	810-3-74-.01
A-3 State Withholding Tax Annual Return	810-3-75-.03
State-administered County & Municipal Sales, Use, Rental, & Lodgings Tax	810-6-5-.31

Nonstate-administered County & Municipal Sales, Use, Rental & Lodgings Tax (as provided by Local Ordinance or Resolution)	Guidelines issued by the Standard Tax Form Committee created pursuant to §11-51-210
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(2) The paperless filing and payment system's e-pay only application shall provide the taxpayer with the capability of initiating an electronic funds transfer ACH debit method in payment of a tax liability for the tax types listed in paragraph and for the tax types listed below, the returns for which are not available to be electronically filed through the system.

TAX TYPE
Aviation Fuel Tax
Business Privilege Tax
Financial Institution Excise Tax Freight
Line RR Tax
Gas Tax County
Gasoline Tax
Hazardous Waste Fee
Horse Wagering Fee
Hydro Electric KWH Tax
Income Tax – Corporate
Income Tax - Individual
Lubricating Oil Tax
Motor Carrier Mileage Tax
Motor Fuel Tax
Pari-Mutuel Pool Tax
Playing Cards Tax

Sales Tax – Casual
Scrap Tire Fee
Severance – Coal Tax
Severance – Forest Products Tax
Severance – Local Solid Mineral Tax
Severance – Oil & Gas Tax
Severance – Uniform Natural Minerals Use
Storage Tank Trust Tax
Solid Waste Disposal Fee
Tennessee Valley Authority Electric
Tobacco Tax
Utility License Tax – 2.2% Utility

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;