

APA-1

### Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-.07

Rule Title: Determining Timely Filing Of Electronic 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New;  Amended;  Repealed;  Adopt by Reference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**INTENDED ACTION** New, Repealed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-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-.07 Determining Timely Filing Of Electronic Returns. (REPEAL)**

The due date for filing electronic returns for the taxes enumerated in Rule 810-1-6-.05 shall be the same due date for filing the corresponding tax returns on paper. The date and time the taxpayer completes the filing of the tax return utilizing the paperless filing and payment system as documented on the confirmation page or spoken through the IVR system shall be the date and time used to determine timely filing of the electronic return.

**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;