

APA-1

Transmittal Sheet For Notice Of Intended Action

Control: 810

Department or Agency: Revenue

Rule Nos: 810-1-6-12

Rule Title: Taxes Required To Be Filed Electronically

New; Amended; Repealed; Adopt by Reference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

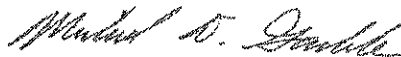
Does the proposed rule have any economic impact? No

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New, Repealed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-.12 Taxes Required To Be Filed Electronically. (REPEAL)

(1) Section 40-23-7, Code of Ala. 1975, as amended, requires persons to report certain taxes on a form prescribed by the department and to pay the amount of taxes shown due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Effective October 1, 2003 the following taxes are required to be filed electronically; State Sales, Use, Rental or Leasing, Lodgings, Utility Gross Receipts, Utility Service Use, Mobile Telecommunications Service, Contractor's Gross Receipts, Pharmaceutical Providers, Alabama Nursing Home Privilege and State Administered Local Sales, Use, Rental or Leasing, and Lodgings Taxes.

(3) Persons subject to the above listed taxes, who are unable to utilize the electronic filing system available over the Internet are required to utilize the department's Telephone Voice Response system to file these taxes.

(4) Certain circumstances may require a waiver from the Commissioner to file in another department approved manner. These circumstances include:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) No Access to a Telephone,
- (e) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A waiver request must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

(5) For the taxes listed above, the return will be considered timely filed when due for these taxes if filed electronically the last day before the return and payment are considered delinquent.

Authors: Joseph W. Cowen, Don Graham, Sales, Use & Business Tax
Division

Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-23-7, 40-23-31, 40-23-83, 40-30-2, 40-26B-5, 40-26B-24, 40-26-19, 40-21-105, 11-3-11.3(f).
History: **New Rule:** Filed August 18, 2003, effective September 22, 2003.
Repealed: Filed July 22, 2019;