

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INTENDED ACTION New, Repealed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:

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Michael D. Gamble, Secretary
Alabama Department of Revenue