

TRANSMITTAL SHEET FOR  
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-13-1-01

Rule Title: Scope of Division 13

New;  Amend;  Repeal;  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 might result from the absence of the proposed rule?

N/A

Are all 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

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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.

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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 Reference Service.

Signature of certifying officer 

Date 7/21/14

APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-13-1-.01

Rule Title: Scope of Division 13

         New   X   Amend          Repeal          Adopt by Reference

- NO This rule has no economic impact.  
 YES This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE :
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

APA-2  
11/96

**ALABAMA DEPARTMENT OF REVENUE  
Tax Policy & Research Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-13-1-.01	Scope of Division 13
810-14-1-.02	Guidelines for Granting Administrative Reviews
810-14-1-.16	Uniform Revenue Procedures -- Appeal from Final Assessment
810-14-1-.21	Procedures if Refunds Granted; Credit of Refund; Payment of Other Taxes; Payment of Interest
810-14-1-.22	Denial or Revocation of Licenses, Account Numbers, Permits and Certificates (Including Motor Vehicle Certificates of Title)

**INTENDED ACTION:** Amend the above rules

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to amend the above rules to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

**RULE NO. & TITLE**

810-14-1-.24	Appeals to the Administrative Law Division - Authority of Administrative Law Judge
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**INTENDED ACTION:** Repeal and Replace

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the existing language in the above rule and replace it with new language to comply with the provisions of Act 2014-146, which passed during the 2014 Regular Legislative Session.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at 1:30 p.m. on Wednesday, September 10, 2014, Room 1203, First Floor, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [ww.revenue.alabama.gov/rulehear.html](http://ww.revenue.alabama.gov/rulehear.html).

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 during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**

Wednesday, September 10, 2014

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380



Michael D. Gamble, Secretary  
Alabama Department of Revenue

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810-13-1-.01 ~~SCOPE OF DIVISION 13~~ Taxpayer Payment Procedures.

~~(1) Division 810-13 of the Administrative Code of the Department of Revenue sets forth the rules to be used by the Alabama Department of Revenue in the administration of Act 91-570, as codified in Section 41-1-20 of the Code of Alabama. However, Act 91-570 shall only apply to the Rules set forth in Division 810-13 until October 1, 2006. Subsequent to October 1, 2006 the rules set forth herein will be governed by Act 06-552, which amended Section 41-1-20 of the Code of Alabama.~~

(2) ~~(1)~~ Act 06-552 Section 41-1-20, Code of Alabama 1975, authorizes the Department of Revenue to require certain business entities to make payments that exceed \$750 in a prescribed manner involving the electronic transfer of funds so that the funds will be immediately available to the State Treasury on the first banking day following the due date of payment. In general, payments will be required to be made electronically for business taxes listed in paragraph ~~(3)~~ (2) below that are made by a corporation, partnership, limited liability entity, sole proprietorship, or other business entity. However, pursuant to the authority granted in Section 41-1-20 (b)(2)c. of the Code of Alabama, the following payments are excluded from the requirements herein and therefore the Rules of this Division will not apply and payment will be accepted via non-electronic means for:

- (a) Payments made to the Collections Division,
- (b) Payments made to the Investigation Division,
- (c) Payments made to the Legal Division,
- (d) Payments made to the ~~Administrative Law Division~~ Alabama Tax Tribunal.
- (e) Payments made to settle taxpayer audits,
- (f) Payments made for assessments, and
- (g) Payments made for an invoice or any other billing notice issued by the Department.

~~(3)~~ (2) Payments for the following tax types will be subject to the EFT tax payment requirements of these rules:

- (a) Alabama Underground & Aboveground Storage Tank Trust Fund Charge
- (b) Business Privilege Tax
- (c) Mobile Communication Services Tax
- (d) Coal Severance Tax (State and local)
- (e) Composite Payments - K Entities
- (f) Composite Payments - S corporations
- (g) Contractor's Gross Receipts Tax
- (h) Corporation Franchise Tax and Permit Fee
- (i) Corporate Income Tax, including "S" corporations
- (j) Dry Cleaning Registration Fee

- (k) Fiduciaries
- (l) Financial Institutions Excise Tax
- (m) Forest Products Severance Tax (State and local)
- (n) Freight Line Equipment Companies' Tax
- (o) Gasoline Tax (State and local)
- (p) Gasoline Tax (Aviation)
- (q) Hazardous Waste Fee
- (r) Hydro-Electric KWH Tax
- (s) Income Tax Withholding Payments
- (t) Lodgings Tax (State and local)
- (u) Lubricating Oils Tax
- (v) Medicaid Health Care Taxes
- (w) Motor Carrier Fuel Tax
- (x) Motor Carrier Mileage Tax
- (y) Motor Fuels (Diesel) Tax (State and local)
- (z) Oil and Gas Privilege Tax
- (aa) Oil and Gas Production Tax
- (bb) Pari-Mutuel Pool Tax
- (cc) Playing Cards Tax
- (dd) Registration of Securities
- (ee) Rental or Leasing of Personal Property Tax (State and local)
- (ff) Sales Tax (State and local)
- (gg) Scrap Tire Environmental Tax
- (hh) Telegraph Gross Receipts Tax
- (ii) Telephone Gross Receipts Tax
- (jj) Tobacco Tax (State and local)
- (kk) T.V.A. Electric Payments
- (ll) Uniform Severance Tax
- (mm) Use Tax (State and local)
- (nn) Utility Excise Tax
- (oo) Utility Gross Receipts Tax
- (pp) Utility License Tax (2.2%)
- (qq) Wholesale Oil License Payments
- (rr) International Registration Plan (IRP)
- (ss) International Fuel Tax Agreement (IFTA).

~~(4)~~ (3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes.

~~(5)~~ (4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a single payment from a business entity for taxes, fees, or other obligations.

~~(6)~~ (5) Local business entity taxes listed in paragraph ~~(3)~~ (2) above, regardless of the amount, that are collected or administered by the Department shall be

paid electronically when the corresponding state tax is subject to paragraph ~~(2)~~ (1) above.

~~(7)~~ (6) If there is a conflict between these rules and any other rules applicable to taxes, these rules shall govern.

Author: Patricia Toles, Sherry Helms, Michael E. Mason, ~~Ed Cutter~~  
Authority: ~~Act 06-552, as codified in Sections 40-2A-7(a)(5) and 40-41-1-20, Code of Alabama 1975, and Act 2014-146.~~  
History: Filed with LRS September 19, 1991, effective January 10, 1992.  
Amended: Filed October 20, 2006, effective November 24, 2006.  
Amended: Filed December 7, 2009, effective January 11, 2010.  
Amended: Filed February 18, 2010, effective March 25, 2010.