

**Transmittal Sheet For  
Notice Of Intended Action**

Control: 810

Department or Agency: Revenue

Rule Nos: 810-6-5-30.01

Rule Title: Filing And Paying State Rental Tax And State -Administered County And Municipal Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis.

New;  Amended;  Repealed;  Adopt by Reference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 06/16/2022

Mary Martin Mitchell

REC'D & FILED

JUN 16 2022

LEGISLATIVE SVC AGENCY

**ALABAMA DEPARTMENT OF REVENUE  
Sales and Use Tax**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-6-5-30.01      Filing And Paying State Rental Tax And State-Administered County And Municipal Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis.

**INTENDED ACTION**      Repealed

**SUBSTANCE OF PROPOSED ACTION:** Pursuant to the Red Tape Reduction Act 2013-88, this rule has been reviewed and is being repealed and the content of this rule is being consolidated into rule 810-6-5-.30.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be conducted at **01:30 PM on Tuesday, August 09, 2022** via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at [Taxpolicy@revenue.alabama.gov](mailto:Taxpolicy@revenue.alabama.gov) or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. 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 may present their views during the web-conference.

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

Tuesday, August 09, 2022

**CONTACT PERSON AT AGENCY:**

Meagan Barrett

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



Mary Martin Mitchell  
Alabama Department of Revenue

810-6-5-30.01        Filing And Paying State Rental Tax And State-Administered  
County And Municipal Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis.  
**(REPEAL)**

(1)    Definition.    The term "total state rental tax liability" as used in this rule means the amount of state rental tax, including applicable penalty and interest, remitted by, or levied or assessed against the taxpayer.

(2)    Filing Election.    A taxpayer whose total state rental tax liability meets the following criteria may request, pursuant to paragraph (4), to file quarterly, semi-annually, or annually :

(a)    Quarterly Returns.    A taxpayer whose total state rental tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns. Quarterly returns and payments are due on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due.

(b)    Semi-Annual Returns.    A taxpayer whose total state rental tax liability during the preceding calendar year is either less than one thousand two hundred dollars (\$1,200), or have made rentals during no more than two, thirty (30) consecutive day periods may elect to file semi-annual returns. The semi-annual returns and payments are due on or before July 20 and January 20 following the end of the six-month period for which the tax is due.

(c)    Annual Returns.    A taxpayer whose total state rental tax liability during the preceding calendar year is either less than six hundred dollars (\$600), or have made rentals during no more than one, thirty (30) consecutive day period during the preceding calendar year, the person may elect to file an annual return. The annual return and payment of the tax shown to be due shall be due on or before January 20 following the end of the annual period for which the tax is due.

(3)    Return Filing Requirement.    In order to qualify for quarterly, semi-annual, or annual filing status, the taxpayer must have been in business for the entire preceding calendar year and filed the required returns covering the entire preceding calendar year upon which the calculation of the average monthly tax liability or the annual tax liability is based.

(4)    Written Request Required.    A taxpayer that meets the requirements of paragraphs (2) and (3) must submit a written request to the department to elect to change their return filing status. This request of election must be received by the department no later than February 20 of each year.

**Author:**    Dan DeVaughn and Lee Ann Rouse

**Authority:**    §§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-7, 11-3-11.3, 11-51-207, 40-12-224 Code of Ala. 1975.

**History:**    **New Rule:** Filed September 15, 1998, effective October 20, 1998.

**Repeal and New Rule:** Published December 30, 2021; effective February 13, 2022.

**Repeal:** Filed June 16, 2022