

APA-6
10/96

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

Control No. 810 Department or Agency REVENUE

Rule No: 810-8-1-.53

Rule Title: Internet Based Electronic Filing of Tax Returns and Schedules

 New X Amend Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

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:

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11/96

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-1-.11	Stated and Uniform Policy Pertaining to the Exemption of Certain Organizations from State Gasoline and Motor Fuel Excise Taxes
810-8-1-.17	Dyed Motor Fuel for a Motor Vehicle used Exclusively "Off the Highway"
810-8-1-.20	Motor Fuel Sales to the United States. Reference: § 40-17-31(b)
810-8-1-.22	Exemptions Pertaining to the Additional Excise Tax on Gasoline, Motor Fuel and Lubricating Oil
810-8-1-.29	Deposits in Lieu of Surety Bonds
810-8-1-.31	Sale-Reference: Section 40-17-2
810-8-1-47.01	Dyed Motor Fuels Sold for Exclusive Off-Road Use
810-8-1-.53	Internet-Based Electronic Filing of Tax Returns and Schedules
810-8-1-.56	Sales Records of a Licensed Distributor

INTENDED ACTION: Amend the above rules

SUBSTANCE OF PROPOSED ACTION: The department proposes to amend the above rules due to the passage of the Alabama Terminal Excise Tax Act (Act 2011-565). In addition, the titles of the above rules will also be amended with the exception of Rule 810-8-1-.29 and Rule 810-8-1-.56.

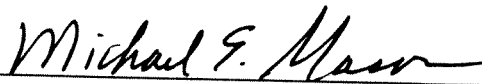
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 2:00 p.m. on Wednesday, May 9, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the Deputy Commissioner of the Alabama Department of Revenue, Room 4112, 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, May 9, 2012

CONTACT PERSON AT AGENCY:

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

A handwritten signature in black ink that reads "Michael E. Mason". The signature is written in a cursive style and is positioned above a horizontal line.

Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-8-1-.53 ~~Internet-Based~~ Electronic Filing of Lubricating Oils Tax Returns and Schedules.

~~(1) Under the authority of Chapter 30, Title 40, Code of Alabama 1975, the Department will offer a paperless filing system for the purpose of providing taxpayers with the capability to electronically file returns and corresponding schedules for gasoline excise tax, motor diesel fuel excise tax, aviation fuels excise tax, and lubricating oils excise tax. Returns and schedules filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding returns and schedules filed on paper. Section 40-17-182, Code of Alabama 1975, as amended, requires persons to report the lubricating oils tax on a form prescribed by the department and to pay the amount of tax that is shown as due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on a form filed electronically. Therefore, effective October 1, 2012, the monthly lubricating oils tax return will be required to be filed electronically.~~

~~(2) The returns and schedules to be provided to the Department through Internet-based filing will consist of the following:~~

~~— (a) Gasoline, Motor Diesel Fuel, and Aviation Fuels.~~

- ~~1. Monthly returns.~~
- ~~2. Schedules of detail information by load of tax-free receipts, tax-free sales, and exports.~~
- ~~3. Schedule listing tax-free sales to exempt entities.~~
- ~~4. Any other information the Department deems appropriate or which is mandated by statute.~~

~~— (b) Lubricating Oils.~~

- ~~1. Monthly return.~~
- ~~2. Schedules by summary totals of tax-free receipts, tax-free sales, and exports.~~
- ~~3. Schedule listing tax-free sales to exempt entities.~~
- ~~— 4. Any other information the Department deems appropriate or which is mandated by statute.~~

Under certain circumstances a taxpayer may request 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) Any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver 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.

(3) ~~For the taxes shown above, t~~The lubricating oils return will be considered timely filed when due for these taxes if filed electronically by the last day before the return is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

Author: Steve DuBose

Authority: Section 40-2A-7(a)(5), 40-17-182 and 40-17-323, Code of Alabama 1975.

History: New rule: Filed February 23, 2011, effective March 30, 2011.