

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

Control No. 810 Department or Agency REVENUE

Rule No: **810-8-X-01**

Rule Title: **Penalty for Delinquency in the Payment of Taxes**

New Amend Repeal Adopt by Reference

- 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 WHERE 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
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-X-.01 Penalty for Delinquency in the Payment of Taxes

INTENDED ACTION: Repeal existing rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to repeal the above rule which has been replaced by language contained in the Taxpayer Bill of Rights.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at **2:00 p.m. on Wednesday, November 13, 2013, Room 1203, First Floor**, 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 **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, November 13, 2013

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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810-8-X-.01 Penalty for Delinquency in the Payment of Taxes. (REPEALED)

Title 40, Chapter 1, Section 5(h), Code of Alabama 1975, as amended, sets forth the penalty to be charged for delinquency on the payment of any taxes that are levied and administered by the Department of Revenue. If any person shall be delinquent in the payment of taxes for more than thirty (30) days after the due date thereof, there shall be collected a penalty of one percent per month for each month or fraction thereof that such tax remains delinquent. This penalty shall be applied but not limited to the following taxes which are administered by the Miscellaneous Tax Division, Department of Revenue, all motor fuels taxes; tobacco taxes; business, occupation, and vocation license taxes; motor carrier mileage tax, oil and gas production and privilege taxes; coal severance taxes; and forest products severance taxes. Where there is a specific penalty provided for the taxes herein enumerated, the penalty as set forth in Title 40, Chapter 1, Section 5(h), Code of Alabama 1975, as amended, will be deemed superseded by the more specific penalty.

Author: **Alisa Johnson, Dwight Pridgen**

Authority: Sections 40-1-5, 40-2-11, 40-12-392, 40-12-411, 40-13-2, 40-13-34, 40-17-152, 40-17-171, 40-17-174, 40-17-221, 40-19-2, 40-20-4, 40-20-13, 40-25-10, 40-25-15, 9-13-84, 9-13-92, 9-13-96

History: Filed with Legislative Reference Service April 10, 1987.