

ALABAMA DEPARTMENT OF REVENUE
Commissioner's Office
Sales, Use & Business Tax Division

NOTICE OF INTENDED ACTION

RULE NO. & TITLE:

810-1-6-.02	Scope of the Rules
810-1-6-.03	Definitions
810-1-6-.04	Internet-Based Electronic Filing and Payment of Taxes to be Provided through Electronic Return Originators
810-1-6-.06	Electronic Payment Requirements Determining Timely Payment
810-1-6-.07	Determining Timely Filing of Electronic Returns

INTENDED ACTION: Amend existing rules

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rules to reflect the fact that the capability to electronically file and pay tax returns for the taxes enumerated in Rule 810-1-6-.05 is provided through the department sponsored paperless filing and payment system rather than the internet based program that utilized various electronic return originators.

RULE NO. & TITLE:

810-1-6-.05	Tax Types Covered and Requirements for Tax Returns
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INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to reflect the capability to pay tax returns for the taxes enumerated in this rule is provided through the department sponsored paperless filing system rather than the program that utilized various electronic return originators. The amendment adds a list of the tax types which are not available to be e-filed through the system but are available for payment utilizing the e-pay only application.

RULE NO. & TITLE:

810-6-5-31

City and County Sales, Use, Rental, and Lodgings Tax
Return

INTENDED ACTION: Amend an existing rule

SUBSTANCE OF PROPOSED ACTION: The Department proposes to amend the above rule to provide information that is required to be reported on city and county sales, use, rental, and lodgings tax returns for state-administered localities so that the rule is current and consistent with the return information required by Rule 810-1-6-.05. The city and the county tax return outlined in this rule shall constitute the standard multiple jurisdiction tax form and the single jurisdiction tax form referenced in Section 11-51-210(a).

RULE NO. & TITLE:

810-1-6-.08

Acceptance of Electronic Return Originators into Program
and Revocation of Acceptance into the Program
Appendix A – Application for Qualifications as Electronic
Return Originator for Internet-Based Filing and Payment of
Taxes

810-1-6-.09

Requirements for Filing Declaration

810-1-6-.10

Requirements for Submitting Tax Returns

810-1-6-.11

Requirements for Testing Prior to Department Approval

INTENDED ACTION: Repeal the above rules

SUBSTANCE OF PROPOSED ACTION: With the implementation of the paperless filing and payment system, the Department no longer utilizes electronic return originators for filing returns for taxes enumerated in Rule 810-1-6-.05. Therefore, the Department finds it necessary to repeal the above rules because they are no longer needed.

TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Wednesday, July 15, 2009, 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.

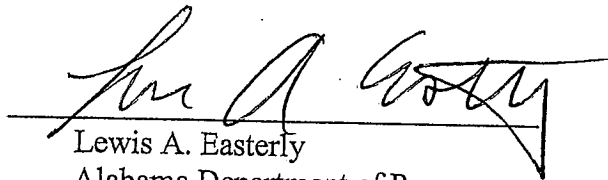
All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Wednesday, July 15, 2009

CONTACT PERSON AT AGENCY:

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