- 1 HB540
- 2 156212-2
- 3 By Representatives McMillan, Davis, Baker and Faust (N & P)
- 4 RFD: Baldwin County Legislation
- 5 First Read: 26-FEB-14

1	ENGROSSED
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4	A BILL
5	TO BE ENTITLED
6	AN ACT
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8	Relating to Baldwin County; to provide for the
9	electronic filing of business personal property tax returns in
10	the office of the Baldwin County Revenue Commissioner; and to
11	authorize the revenue commissioner to establish procedures for
12	filing the returns.
13	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
14	Section 1. (a) This act is enacted pursuant to
15	Amendment No. 783 of the Constitution of Alabama of 1901, now
16	appearing as Section 5.01 of the Baldwin County Local
17	Amendments, Official Recompilation of the Constitution of
18	Alabama of 1901, as amended.
19	(b) The Legislature finds that it is in the best
20	interest of Baldwin County and the operation of the office of
21	the Baldwin County Revenue Commissioner to provide for the
22	electronic filing of business property tax returns including
23	payment of any taxes due.
24	Section 2. (a) The Baldwin County Revenue
25	Commissioner may establish procedures for electronic filing
26	for the reporting, assessment, and payment of business
27	personal property taxes pursuant to Section 40-7-14, Code of

Alabama 1975. A complete business personal property tax return filed electronically shall be in the format prescribed by the property tax revenue commissioner and shall contain the same information as a business personal property tax return filed on paper. The timely filing and electronic signature requirements shall be as provided by the property tax revenue commissioner generally in conformance with existing procedures for electronic filing of other electronic tax returns.

- (b) Effective for any business personal property tax return filed on or after October 1, 2014, any business personal property tax return filed with the office of the Baldwin County Revenue Commissioner for any business engaged in the leasing of personal property or for any business with personal property assets of ten thousand dollars (\$10,000) or more or any business personal property tax return which is prepared for filing by any professional or other third party tax preparer shall be filed electronically. The property tax revenue commissioner may grant a temporary exemption from this subsection for good cause.
- (c) The Baldwin County Revenue Commissioner shall conduct training sessions and otherwise assist any taxpayer in the procedures for the electronic filing pursuant to this act.

Section 3. The provisions of this act are supplemental to any laws relating to the operation of the office of the Baldwin County Revenue Commissioner. Any law in direct conflict with this act is repealed.

Section 4. This act shall become effective immediately following its passage and approval by the Governor, or its otherwise becoming law.

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3	House of Representatives
4 5 6 7	Read for the first time and re- ferred to the House of Representa- tives committee on Baldwin County Legislation
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9 10 11	Read for the second time and placed on the calendar 1 amendment
12 13	Read for the third time and passed as amended
14	Yeas 38, Nays 0, Abstains 53
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16 17 18	Jeff Woodard Clerk