

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

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2 ENROLLED, An Act,

3 Relating to Baldwin County; to provide for the
4 electronic filing of business personal property tax returns in
5 the office of the Baldwin County Revenue Commissioner; and to
6 authorize the revenue commissioner to establish procedures for
7 filing the returns.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. (a) This act is enacted pursuant to
10 Amendment No. 783 of the Constitution of Alabama of 1901, now
11 appearing as Section 5.01 of the Baldwin County Local
12 Amendments, Official ReCompilation of the Constitution of
13 Alabama of 1901, as amended.

14 (b) The Legislature finds that it is in the best
15 interest of Baldwin County and the operation of the office of
16 the Baldwin County Revenue Commissioner to provide for the
17 electronic filing of business property tax returns including
18 payment of any taxes due.

19 Section 2. (a) The Baldwin County Revenue
20 Commissioner may establish procedures for electronic filing
21 for the reporting, assessment, and payment of business
22 personal property taxes pursuant to Section 40-7-14, Code of
23 Alabama 1975. A complete business personal property tax return
24 filed electronically shall be in the format prescribed by the
25 ~~property tax~~ revenue commissioner and shall contain the same

1 information as a business personal property tax return filed
2 on paper. The timely filing and electronic signature
3 requirements shall be as provided by the ~~property tax~~ revenue
4 commissioner generally in conformance with existing procedures
5 for electronic filing of other electronic tax returns.

6 (b) Effective for any business personal property tax
7 return filed on or after October 1, 2014, any business
8 personal property tax return filed with the office of the
9 Baldwin County Revenue Commissioner for any business engaged
10 in the leasing of personal property or for any business with
11 personal property assets of ten thousand dollars (\$10,000) or
12 more or any business personal property tax return which is
13 prepared for filing by any professional or other third party
14 tax preparer shall be filed electronically. The ~~property tax~~
15 revenue commissioner may grant a temporary exemption from this
16 subsection for good cause.

17 (c) The Baldwin County Revenue Commissioner shall
18 conduct training sessions and otherwise assist any taxpayer in
19 the procedures for the electronic filing pursuant to this act.

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

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 05-MAR-14, as amended.

Jeff Woodard
Clerk

Senate

03-APR-14

Passed