

810-8-1-.68 Electronic Filing of Inspection Fee Returns. (NEW RULE)

(1) Effective October 1, 2016, Section 8-17-97(d), Code of Alabama 1975, requires persons to file the inspection fee report electronically through the Department of Revenue's electronic filing system.

(2) 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) The inspection fee return will be considered timely filed when due if filed electronically by the last day before the return or report 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.

(4) This regulation will become operative on October 1, 2016, to coincide with the effective date of Act 2015-54.

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Authority: Sections 40-2A-7(a)(5), 8-17-84, and 8-17-97, Code of Alabama 1975.

History: