

810-6-5-.30 Filing And Paying State And State Administered Sales, Use Lodgings, And Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis

(1) Definitions.

(a) Total state sales tax liability - The amount of state sales tax, including applicable penalty and interest, remitted by, or levied or assessed against the taxpayer.

(b) Total state use tax liability - The amount of state use tax, including applicable penalty and interest, remitted by, or levied or assessed against the taxpayer.

(c) Total state lodgings tax liability – The amount of state transient occupancy tax, including applicable penalty and interest, remitted by, or levied or assessed against the taxpayer.

(d) Total state rental tax liability – The amount of state rental tax, including applicable penalty and interest, remitted by, or levied or assessed against the taxpayer.

(2) Filing Election. A taxpayer whose total state sales tax liability total state use tax liability, total state lodgings tax liability, or total state rental tax liability meets the following criteria may request in writing, pursuant to paragraph (6), to file quarterly, semi-annually, or annually:

(a) Quarterly Returns.

1. A taxpayer whose total state sales tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns.

2. A taxpayer whose total state use tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns.

3. A taxpayer whose total state lodgings tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns.

4. A taxpayer whose total state rental tax liability during the preceding calendar year is less than two thousand four hundred dollars (\$2,400) may elect to file quarterly returns.

(b) Semi-Annual Returns.

1. A taxpayer whose total state sales tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has made retail

sales during no more than two, thirty (30) consecutive day periods may elect to file semi-annual returns.

2. A taxpayer whose total state use tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has made no more than two transactions subject to use tax during the preceding calendar year may elect to file semi-annual returns.

3. A taxpayer whose total state lodgings tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has provided accommodations during no more than two, thirty (30) consecutive day periods may elect to file semi-annual returns.

4. A taxpayer whose total state rental tax liability during the preceding calendar year is either less than twelve hundred dollars (\$1,200) or has made rentals during no more than two, thirty (30) consecutive day periods may elect to file semi-annual returns.

(c) Annual Returns.

1. A taxpayer whose total state sales tax liability during the preceding calendar year is either less than six hundred dollars (\$600) or has made retail sales during no more than one, thirty (30) consecutive day period may elect to file annual returns.

2. A taxpayer whose total state use tax liability during the preceding calendar year is either less than six hundred dollars (\$600) or has made no more than one transaction subject to use tax during the preceding calendar year may elect to file annual returns.

3. A taxpayer whose total state lodgings tax liability during the preceding calendar year is either less than six hundred dollars (\$600) or has provided accommodations during no more than one, thirty (30) consecutive day period may elect to file annual returns.

4. A taxpayer whose total state rental tax liability during the preceding calendar year is either less than six hundred dollars (\$600) or has made rentals during no more than one, thirty (30) consecutive day period may elect to file annual returns.

(3) Return Filing Requirement. In order to qualify for quarterly, semi-annual, or annual filing status, the taxpayer must have been in business for the entire preceding calendar year and filed the required returns covering the entire preceding calendar year upon which the calculation of the annual tax liability is based.

(4) State Administered County and Municipal Sales, Use, Lodgings, and Rental Taxes. The filing election established for state sales, use, lodgings, and rental

taxes will also govern the filing election for state administered county and municipal sales, use, lodgings, and rental taxes.

(5) Return and Payment Due Dates.

(a) Quarterly returns and payments are due on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due.

(b) Semi-annual returns and payments are due on or before July 20 and January 20, following the end of the six-month period for which the tax is due.

(c) Annual return and payment are due on or before January 20 following the end of the annual period for which the tax is due.

(6) Written Request Required. A taxpayer that meets the requirements of paragraphs (2) and (3) must submit a written request to the department to elect to change their return filing frequency. The request of this election must be received by the department no later than February 20 of each year.

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Authority: §§40-2A-7(a)(5), 40-12-224, 40-23-7, 40-23-31, 40-23-68, 40-23-83, 40-26-3, 11-3-11.3, 11-51-207, and 11-51-208 Code of Ala. 1975.

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