

APA-1

TRANSMITTAL SHEET FOR NOTICE
OF INTENDED ACTION

Control: 810

Department or Agency: Department of Revenue

Rule No.: 810-2-8-.06

Rule Title: Extension Of Time For Filing Of Business Privilege
Tax Returns

Intended Action Amend

Would the absence of the proposed rule significantly harm or
endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police
power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available
that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly
increasing the costs of any goods or services involved? No

To what degree?: N/A

Is the increase in cost more harmful to the public than the harm
that might result from the absence of the proposed rule? NA

Are all facets of the rule-making process designed solely for the
purpose of, and so they have, as their primary effect, the
protection of the public? Yes

Does the proposed action relate to or affect in any manner any
litigation which the agency is a party to concerning the subject
matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be
accompanied by a fiscal note prepared in accordance with subsection (f) of Section
41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance
with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it
conforms to all applicable filing requirements of the Administrative Procedure
Division of the Legislative Services Agency.

Signature of certifying officer

Cameron Clark
Cameron Clark

Date

Thursday, June 13, 2024

REC'D & FILED
JUN 13, 2024
LEGISLATIVE SVC AGENCY

DEPARTMENT OF REVENUE

NOTICE OF INTENDED ACTION

AGENCY NAME: Alabama Department of Revenue

RULE NO. & TITLE: 810-2-8-.06 Extension Of Time For Filing Of
Business Privilege Tax Returns

INTENDED ACTION: Amend

SUBSTANCE OF PROPOSED ACTION:

In accordance with the Red Tape Reduction Act 2013-88, this rule is being amended to add clarifying language concerning automatic return extension.

TIME, PLACE AND MANNER OF PRESENTING VIEWS:

A public hearing will be conducted at 1:30 P.M. on Tuesday, August 06, 2024 via web-conference. To participate in the upcoming web-conference public hearing please contact the Tax Policy and Governmental Affairs Division at Taxpolicy@revenue.alabama.gov or 334-242-1380 to obtain the appropriate sign-in information for a specific public hearing date. Copies of the rule(s) can be obtained at <http://www.revenue.alabama.gov/tax-policy/>.

All interested parties may present their views in writing to the Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132 at any time following publication of the notice up until the conclusion of the hearing. Interested parties may also may present their views during the web-conference.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

Tuesday, August 6, 2024

CONTACT PERSON AT AGENCY:

Meagan Barrett
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380

Cameron Clark

Cameron Clark

(Signature of officer authorized
to promulgate and adopt
rules or his or her deputy)

**Extension Of Time For Filing Of Business
Privilege Tax Returns.**

(1) All entities other than financial institutions as discussed in paragraph (2) below required under ~~Code Section 40-14A-25 to file an Alabama Business Privilege Tax ("BPT") Return with the Department~~§ 40-14A-25 to file an Alabama Business Privilege Tax ("BPT") Return with the department shall file no later than the due date of the corresponding Federal Income Tax Return as required to be filed under federal law, without regard to any extension.

(2) BPT Returns for all members of a financial institution group shall be ~~due no later than the corresponding Financial Institution Excise Tax Return due date, without regard to any extension~~granted an automatic extension consistent with the extension allowed for the taxpayer's corresponding Federal Income Tax Return plus one month.

(3) An extension for filing the returns above shall be granted if the corresponding Federal Income Tax Return was extended for the same length of time.

(4) There is no provision in the Alabama Business Privilege Tax law to allow an extension of time to pay the amount of tax due. An extension of time granted to file the return pursuant to this section is not an extension of time for payment of tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return.

(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT). Any payment that exceeds \$750 must be made via EFT. Please refer to Rules 810-13-1-.01 and 810-13-1-.03.

(b) Underpayment or late payment of tax plus any applicable penalties and interest will be imposed as provided by law without regard to any extension granted under this section.

Author: Jameka Elder and Christina Hall

Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-14A-25.

History: **New Rule:** Filed November 26, 2008; effective December 31, 2008. **Repealed and New Rule:** Filed April 27, 2018; effective June 11, 2018. **Amended:** Published ; effective

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