

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

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

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

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26 direct conflict with this act is repealed.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

Read for the first time and re-
ferred to the House of Representa-
tives committee on Baldwin County
Legislation..... 26-FEB-14

Read for the second time and placed
on the calendar 1 amendment 04-MAR-14

Read for the third time and passed
as amended..... 05-MAR-14

Yeas 38, Nays 0, Abstains 53

Jeff Woodard
Clerk