

1 HB540
2 156212-1
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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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Baldwin County; to provide for the
14 electronic filing of business personal property tax returns in
15 the office of the Baldwin County Revenue Commissioner; and to
16 authorize the property tax commissioner to establish
17 procedures for filing the returns.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

19 Section 1. (a) This act is enacted pursuant to
20 Amendment No. 783 of the Constitution of Alabama of 1901, now
21 appearing as Section 5.01 of the Baldwin County Local
22 Amendments, Official ReCompilation of the Constitution of
23 Alabama of 1901, as amended.

24 (b) The Legislature finds that it is in the best
25 interest of Baldwin County and the operation of the office of
26 the Baldwin County Revenue Commissioner to provide for the

1 electronic filing of business property tax returns including
2 payment of any taxes due.

3 Section 2. (a) The Baldwin County Revenue
4 Commissioner may establish procedures for electronic filing
5 for the reporting, assessment, and payment of business
6 personal property taxes pursuant to Section 40-7-14, Code of
7 Alabama 1975. A complete business personal property tax return
8 filed electronically shall be in the format prescribed by the
9 property tax commissioner and shall contain the same
10 information as a business personal property tax return filed
11 on paper. The timely filing and electronic signature
12 requirements shall be as provided by the property tax
13 commissioner generally in conformance with existing procedures
14 for electronic filing of other electronic tax returns.

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

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

4 Section 3. The provisions of this act are
5 supplemental to any laws relating to the operation of the
6 office of the Baldwin County Revenue Commissioner. Any law in
7 direct conflict with this act is repealed.

8 Section 4. This act shall become effective
9 immediately following its passage and approval by the
10 Governor, or its otherwise becoming law.