

1 HB452
2 126103-2
3 By Representatives Hill and Canfield (N & P)
4 RFD: Shelby County Legislation
5 First Read: 05-APR-11

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ENROLLED, An Act,

Relating to Shelby County; to provide for the electronic filing of business personal property tax returns in the office of the Shelby County Property Tax Commissioner; and to authorize the property tax commissioner to establish procedures for filing of the returns.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) This act is enacted pursuant to Amendment No. 707 of the Constitution of Alabama of 1901, now appearing as Section 3 of the Shelby County Local Amendments, Official Recompilation of the Constitution of Alabama of 1901, as amended.

(b) The Legislature finds that it is in the best interest of Shelby County and the operation of the office of the Shelby County Property Tax Commissioner to provide for the electronic filing of business property tax returns including payment of any taxes due.

Section 2. (a) The Shelby County Property Tax Commissioner may establish procedures for electronic filing for the reporting, assessment, and payment of business personal property taxes pursuant to Section 40-7-14, Code of Alabama 1975. A complete business personal property tax return filed electronically shall be in the format prescribed by the property tax commissioner and shall contain the same

1 information as a business personal property tax return filed
2 on paper. The timely filing and electronic signature
3 requirements shall be as provided by the property tax
4 commissioner generally in conformance with existing procedures
5 for electronic filing of other electronic tax returns.

6 (b) Effective for any business personal property tax
7 return filed on or after October 1, 2011, any business
8 personal property tax return filed with the office of the
9 Shelby County Property Tax Commissioner for any business
10 engaged in the leasing of personal property or for any
11 business with personal property assets of ten thousand dollars
12 (\$10,000) or more, or any business personal property tax
13 return which is prepared for filing by any professional or
14 other third party tax preparer shall be filed electronically.
15 The property tax commissioner may grant a temporary exemption
16 from this subsection for good cause.

17 (c) The Shelby County Property Tax Commissioner
18 shall conduct training sessions and otherwise assist any
19 taxpayer in the procedures for the electronic filing pursuant
20 to this act.

21 Section 3. The provisions of this act are
22 supplemental to any laws relating to the operation of the
23 office of the Shelby County Property Tax Commissioner. Any law
24 in 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.

