

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

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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Shelby County; to provide for the
14 electronic filing of business personal property tax returns in
15 the office of the Shelby County Property Tax Commissioner; and
16 to authorize the property tax commissioner to establish
17 procedures for filing of the returns.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

24 (b) The Legislature finds that it is in the best
25 interest of Shelby County and the operation of the office of
26 the Shelby County Property Tax 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 Shelby County Property Tax
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, 2011, any business
17 personal property tax return filed with the office of the
18 Shelby County Property Tax Commissioner for any business
19 engaged in the leasing of personal property or for any
20 business with personal property assets of ten thousand dollars
21 (\$10,000) or more, or any business personal property tax
22 return which is prepared for filing by any professional or
23 other third party tax preparer shall be filed electronically.
24 The property tax commissioner may grant a temporary exemption
25 from this subsection for good cause.

26 (c) The Shelby County Property Tax Commissioner
27 shall conduct training sessions and otherwise assist any

1 taxpayer in the procedures for the electronic filing pursuant
2 to this act.

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6 in direct conflict with this act is repealed.

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