

1 HB146  
2 161682-3  
3 By Representatives Clarke, Bracy, Sessions, Williams (JW),  
4 Drummond, Buskey, Pringle, Wilcox and Gaston (N & P)  
5 RFD: Mobile County Legislation  
6 First Read: 05-MAR-15

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ENROLLED, An Act,

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) This act shall apply only in Mobile County.

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

Section 2. (a) The Mobile County Revenue Commissioner may establish procedures that do not conflict with Act 2014-415 for electronic filing for the reporting, assessment, and payment of business personal property taxes pursuant to Section 40-7-14, Code of Alabama 1975. The Mobile County Revenue Commissioner shall develop a certification process for third party systems for the filing of business personal property tax returns. A complete business personal property tax return filed electronically shall be in the format prescribed by the county revenue commissioner and shall

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

7 (b) Effective for any business personal property tax  
8 return filed on or after October 1, 2015, any business  
9 personal property tax return filed with the office of the  
10 Mobile County Revenue Commissioner for any business engaged in  
11 the leasing of personal property or for any business with  
12 personal property assets of ten thousand dollars (\$10,000) or  
13 more, or any business personal property tax return which is  
14 prepared for filing by any professional or other third party  
15 tax preparer shall be filed electronically. The county revenue  
16 commissioner may grant a temporary exemption from this  
17 subsection for good cause.

18 (c) The Mobile County Revenue Commissioner shall  
19 conduct training sessions and otherwise assist any taxpayer in  
20 the procedures for the electronic filing pursuant 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 Mobile County Revenue Commissioner. Any law in  
24 direct conflict with this act except Act 2014-415 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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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 14-APR-15.

Jeff Woodard  
Clerk

Senate	30-APR-15	Amended and Passed
House	14-MAY-15	Concurred in Senate Amendment