

1 HB146
2 161682-1
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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9 A BILL
10 TO BE ENTITLED
11 AN ACT
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13 Relating to Mobile County; to provide for the
14 electronic filing of business personal property tax returns in
15 the office of the Mobile County Revenue Commissioner; and to
16 authorize the revenue commissioner to establish procedures for
17 filing of the returns.

18 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

26 Section 2. (a) The Mobile County Revenue
27 Commissioner may establish procedures for electronic filing

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

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

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

25 Section 3. The provisions of this act are
26 supplemental to any laws relating to the operation of the

1 office of the Mobile County Revenue Commissioner. Any law in
2 direct conflict with this act is repealed.

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