

1 SB130  
2 164890-2  
3 By Senator Sanford  
4 RFD: County and Municipal Government  
5 First Read: 03-MAR-15

1 SB130

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4 ENROLLED, An Act,

5 To amend Sections 40-23-240 and 40-23-241, Code of  
6 Alabama 1975, and add Section 40-23-244 to provide for the  
7 filing and remittance of county and municipal lodgings tax  
8 through the ONE SPOT filing system and provide a uniform due  
9 date for local taxes eligible to be filed through the ONE SPOT  
10 system.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. Section 40-23-240 and 40-23-241, Code of  
13 Alabama 1975, are amended to read as follows:

14 "§40-23-240.

15 "(a) No later than September 30, 2013, the  
16 Department of Revenue shall develop and make available a  
17 system which allows any taxpayer required to file and remit a  
18 state, county, or municipal sales or use tax or a state,  
19 county, or municipal leasing or rental tax or a state, county  
20 or municipal lodgings tax the ability to file and remit such  
21 sales and use tax or leasing or rental tax or lodgings tax  
22 returns and payments through an electronic single point of  
23 filing program. The system shall be known as the Optional  
24 Network Election for Single Point Online Transactions or "ONE  
25 SPOT." The system shall be available for use by any taxpayer

1 for tax periods after September 30, 2013, provided the  
2 taxpayer complies with this article and any rules promulgated  
3 by the department for the administration of the system. The  
4 ONE SPOT system shall allow for sales and use tax or leasing  
5 or rental tax or lodgings tax return filing and tax remittance  
6 only and may not provide for the administration or enforcement  
7 of local sales and use taxes and rental or leasing and  
8 lodgings tax.

9 "(b) There shall be no charge to local taxing  
10 jurisdictions for utilization of the ONE SPOT system by  
11 taxpayers or the local taxing jurisdiction or its designee.  
12 Beginning no later than January 2013, the department shall  
13 provide financial assistance of up to one million dollars  
14 (\$1,000,000) for three years to assist local taxing  
15 jurisdictions as necessary to ensure that their local system  
16 is capable of effectively interfacing with the ONE SPOT  
17 system.

18 "(c) The system developed and implemented pursuant  
19 to subsection (a) shall have the capability to allow a  
20 taxpayer to file an electronic tax return for state sales and  
21 use taxes and leasing or rental taxes and lodgings tax and for  
22 each local taxing jurisdiction in which the taxpayer is  
23 required to file and remit a sales or use tax or leasing or  
24 rental tax or lodgings tax. The electronic tax return shall  
25 contain all information included in the standard multiple

1 jurisdictional tax returns developed pursuant to Section  
2 11-51-210, and all information included in the electronic tax  
3 return shall be electronically available to each appropriate  
4 local taxing jurisdiction without delay. The department shall  
5 consult with the State and Local Advisory Committee  
6 established in Section 40-23-242 regarding development and  
7 implementation of the ONE SPOT system.

8 "(d) As required in Section 11-51-210, every local  
9 taxing jurisdiction levying or administering a sales or use  
10 tax or leasing or rental tax or lodgings tax shall submit to  
11 the department a list of the sales and use taxes and leasing  
12 or rental taxes and lodgings taxes levied or administered by  
13 that local taxing jurisdiction including current rates and  
14 shall submit to the department written notification of any new  
15 or amended sales or use tax or leasing or rental tax or  
16 lodgings tax ~~at least 30 days prior to the effective date of~~  
17 ~~the tax or amendment~~. Failure to notify the department may not  
18 invalidate the levy of the tax unless otherwise provided for  
19 by law; except that the department may not be required to  
20 program new sales or use taxes and leasing or rental taxes or  
21 lodgings taxes or tax rates in the system until such time as  
22 notice is provided as required in this article and pursuant to  
23 Section 11-51-210.

24 "§40-23-241.

1           "(a) All Alabama taxing jurisdictions shall  
2 authorize utilization of the ONE SPOT system for any taxpayer  
3 required to file a state or local sales or use tax or leasing  
4 or rental tax or lodgings tax return or remit the tax  
5 payments; provided, however, that any taxpayer utilizing the  
6 ONE SPOT system for filing an electronic tax return for a  
7 local taxing jurisdiction shall be required to simultaneously  
8 remit payment through the system or through another electronic  
9 method of payment accepted by the local taxing jurisdiction or  
10 its designee for which payment is being made. A local taxing  
11 jurisdiction may not accept a tax return from a taxpayer  
12 without payment through the system unless the taxpayer has  
13 prior approval from the local taxing jurisdiction to utilize a  
14 different approved electronic method of payment.

15           "(b) No later than June 30, 2013, each local taxing  
16 jurisdiction shall provide the department with necessary  
17 information to allow all sales and use tax or leasing or  
18 rental tax or lodgings tax payments to be remitted directly to  
19 the bank account or other account designated by the local  
20 taxing jurisdiction. Each non-state administered local taxing  
21 jurisdiction shall set up their accounts to allow dishonored  
22 payments to be reversed. All tax payments made through the ONE  
23 SPOT system for non-state administered local taxing  
24 jurisdictions shall be remitted directly from the taxpayer to  
25 the designated bank account or other account of the local

1 taxing jurisdiction with the ONE SPOT system serving as a  
2 conduit only.

3 "(c) No taxpayer shall be required to use the ONE  
4 SPOT system for tax return filing and remittance of local  
5 sales and use taxes and leasing or rental taxes or lodgings  
6 taxes; provided, however, that any taxpayer utilizing the  
7 system shall comply with this article and any rules  
8 promulgated by the department for the administration of this  
9 article. Additionally, any taxpayer utilizing the system shall  
10 comply with any rules of the local taxing jurisdiction  
11 regarding the administration of the local sales or use tax or  
12 leasing or rental tax or lodgings tax.

13 "(d) All penalties and interest shall be assessed  
14 according to state law and the rules of the department, except  
15 that a local taxing jurisdiction may elect to apply the  
16 interest at the rate of one percent per month, if it notifies  
17 the department of the election in a manner prescribed by the  
18 department. Additionally, the state discount rate shall be  
19 applied except that a local taxing jurisdiction discount rate  
20 shall be applied if the local taxing jurisdiction notifies the  
21 department of such election in a manner prescribed by the  
22 department. A taxpayer who desires a waiver of any penalty  
23 assessed in relation to a return filed for a local taxing  
24 jurisdiction shall apply directly to that local taxing  
25 jurisdiction for the waiver.

1                   Section 2. Section 40-23-244, Code of Alabama 1975,  
2 is added to read as follows:

3                   "§40-23-244.

4                   "Notwithstanding any other provisions of law, the  
5 due date for any taxes which are eligible to be filed through  
6 the ONE SPOT system set out in Article 9, commencing with  
7 Section 40-23-240, Chapter 23, Title 40, shall be the same due  
8 date as the corresponding state tax whether or not payment is  
9 made through the ONE SPOT system."

10                   Section 3. This act shall become effective on  
11 October 1, 2016, following its passage and approval by the  
12 Governor, or upon its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB130

Senate 12-MAR-15

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris  
Secretary

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House of Representatives

Passed: 14-APR-15

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By: Senator Sanford