

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

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8 SYNOPSIS: This bill would allow the filing and
9 remittance of county and municipal lodgings tax
10 through the ONE SPOT filing system and provide a
11 uniform due date for local taxes eligible to be
12 filed through the ONE SPOT filing system.

13
14 A BILL
15 TO BE ENTITLED
16 AN ACT

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18 To amend Sections 40-23-240 and 40-23-241, Code of
19 Alabama 1975, and add Section 40-23-244 to provide for the
20 filing and remittance of county and municipal lodgings tax
21 through the ONE SPOT filing system and provide a uniform due
22 date for local taxes eligible to be filed through the ONE SPOT
23 system.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

27 "§40-23-240.

1 "(a) No later than September 30, 2013, the
2 Department of Revenue shall develop and make available a
3 system which allows any taxpayer required to file and remit a
4 state, county, or municipal sales or use tax or a state,
5 county, or municipal leasing or rental tax or a state, county
6 or municipal lodgings tax the ability to file and remit such
7 sales and use tax or leasing or rental tax or lodgings tax
8 returns and payments through an electronic single point of
9 filing program. The system shall be known as the Optional
10 Network Election for Single Point Online Transactions or "ONE
11 SPOT." The system shall be available for use by any taxpayer
12 for tax periods after September 30, 2013, provided the
13 taxpayer complies with this article and any rules promulgated
14 by the department for the administration of the system. The
15 ONE SPOT system shall allow for sales and use tax or leasing
16 or rental tax or lodgings tax return filing and tax remittance
17 only and may not provide for the administration or enforcement
18 of local sales and use taxes and rental or leasing and
19 lodgings tax.

20 "(b) There shall be no charge to local taxing
21 jurisdictions for utilization of the ONE SPOT system by
22 taxpayers or the local taxing jurisdiction or its designee.
23 Beginning no later than January 2013, the department shall
24 provide financial assistance of up to one million dollars
25 (\$1,000,000) for three years to assist local taxing
26 jurisdictions as necessary to ensure that their local system

1 is capable of effectively interfacing with the ONE SPOT
2 system.

3 "(c) The system developed and implemented pursuant
4 to subsection (a) shall have the capability to allow a
5 taxpayer to file an electronic tax return for state sales and
6 use taxes and leasing or rental taxes and lodgings tax and for
7 each local taxing jurisdiction in which the taxpayer is
8 required to file and remit a sales or use tax or leasing or
9 rental tax or lodgings tax. The electronic tax return shall
10 contain all information included in the standard multiple
11 jurisdictional tax returns developed pursuant to Section
12 11-51-210, and all information included in the electronic tax
13 return shall be electronically available to each appropriate
14 local taxing jurisdiction without delay. The department shall
15 consult with the State and Local Advisory Committee
16 established in Section 40-23-242 regarding development and
17 implementation of the ONE SPOT system.

18 "(d) As required in Section 11-51-210, every local
19 taxing jurisdiction levying or administering a sales or use
20 tax or leasing or rental tax or lodgings tax shall submit to
21 the department a list of the sales and use taxes and leasing
22 or rental taxes and lodgings taxes levied or administered by
23 that local taxing jurisdiction including current rates and
24 shall submit to the department written notification of any new
25 or amended sales or use tax or leasing or rental tax or
26 lodgings tax ~~at least 30 days prior to the effective date of~~
27 ~~the tax or amendment~~. Failure to notify the department may not

1 invalidate the levy of the tax unless otherwise provided for
2 by law; except that the department may not be required to
3 program new sales or use taxes and leasing or rental taxes or
4 lodgings taxes or tax rates in the system until such time as
5 notice is provided as required in this article and pursuant to
6 Section 11-51-210.

7 "§40-23-241.

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

22 "(b) No later than June 30, 2013, each local taxing
23 jurisdiction shall provide the department with necessary
24 information to allow all sales and use tax or leasing or
25 rental tax or lodgings tax payments to be remitted directly to
26 the bank account or other account designated by the local
27 taxing jurisdiction. Each non-state administered local taxing

1 jurisdiction shall set up their accounts to allow dishonored
2 payments to be reversed. All tax payments made through the ONE
3 SPOT system for non-state administered local taxing
4 jurisdictions shall be remitted directly from the taxpayer to
5 the designated bank account or other account of the local
6 taxing jurisdiction with the ONE SPOT system serving as a
7 conduit only.

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

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

1 assessed in relation to a return filed for a local taxing
2 jurisdiction shall apply directly to that local taxing
3 jurisdiction for the waiver.

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

6 "§40-23-244.

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

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