

1 185817-3 : n : 04/26/2017 : STATE GOVERNMENT / jdt

2
3 HOUSE STATE GOVERNMENT COMMITTEE AMENDMENT TO SB316, AS

4 ENGROSSED

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9 On page 1, line 17, delete "and"

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11 On page 1, line 22, after "fee" add the following:
12 ; and to amend Section 40-23-241, Code of Alabama
13 1975, to further provide for the interest for filing various
14 taxes

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16 On page 1, line 24 delete "and"

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18 On page 1, line 25, after "11-51-208," add the
19 following:
20 and 40-23-241,

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22 On page 8, line 15, delete "twenty-five thousand
23 dollars (\$25,000)" and insert in lieu thereof the following:
24 ten thousand dollars (\$10,000)

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26 On page 13, line 8, delete the quote marks and after
27 line 8, add the following:

1 "§40-23-241.

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

16 "(b) No later than June 30, 2013, each local taxing
17 jurisdiction shall provide the department with necessary
18 information to allow all sales and use tax or leasing or
19 rental tax or lodgings tax payments to be remitted directly to
20 the bank account or other account designated by the local
21 taxing jurisdiction. Each non-state administered local taxing
22 jurisdiction shall set up their accounts to allow dishonored
23 payments to be reversed. All tax payments made through the ONE
24 SPOT system for non-state administered local taxing
25 jurisdictions shall be remitted directly from the taxpayer to
26 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."