

2  
3 SENATE FR&ED COMMITTEE SUBSTITUTE FOR SB107  
4

5  
6  
7  
8 SYNOPSIS: Existing law prohibits businesses from  
9 knowingly employing or hiring unauthorized aliens  
10 to perform work within the State of Alabama and  
11 provides penalties.

12 This bill would also require any business  
13 privilege taxpayer to certify that the taxpayer is  
14 using E-Verify in accordance with federal  
15 regulations in order to be considered compliant  
16 with state tax filing requirements and for the  
17 issuance of any related certificates of compliance.  
18

19 A BILL  
20 TO BE ENTITLED  
21 AN ACT  
22

23 Relating to immigration; to amend Section 40-14A-25,  
24 Code of Alabama 1975; to require any business privilege  
25 taxpayer to certify that the taxpayer is using E-Verify in  
26 accordance with federal regulations in order to be considered

1 compliant with state tax filing requirements and for the  
2 issuance of any related certificates of compliance.

3 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

4 Section 1. Section 40-14A-25, Code of Alabama 1975,  
5 is amended to read as follows:

6 "§40-14A-25.

7 "(a) Every taxpayer shall file a privilege tax  
8 return, which shall include the public record disclosures  
9 required by Section 10-2B-16.22, with the department for every  
10 taxable year for which it is subject to the tax levied by this  
11 article. A disregarded entity that is owned by an individual,  
12 general partnership, or other entity not subject to the tax  
13 levied by this article shall file a return and pay the tax  
14 levied on it by this article. Except as provided in Section  
15 40-14A-22(f)(4), the return required by this section is due no  
16 later than the corresponding federal income tax return as  
17 required to be filed as provided under federal law. In the  
18 case of a taxpayer's initial return, two and one-half months  
19 after the taxpayer comes into existence, qualifies or  
20 registers to do business, or commences doing business in  
21 Alabama as the case may be. A disregarded entity that is  
22 required to file a return by this section shall file the  
23 return not later than the time its owner is required to file  
24 its return. If a taxpayer is required to change its taxable  
25 year pursuant to the previous sentence, then it shall file a  
26 return for the short taxable year beginning January 1, 2001,  
27 and ending on the day before the beginning of its new taxable

1 year, and the return shall be filed no later than the  
2 corresponding federal income tax return as required to be  
3 filed as provided under federal law. In cases where receivers,  
4 trustees in bankruptcy, or assignees are operating the  
5 property or business of taxpayers, those receivers, trustees,  
6 or assignees shall file returns for the taxpayers in the same  
7 manner and form as the taxpayers are required to file returns.  
8 Any tax due on the basis of returns filed by receivers,  
9 trustees, or assignees shall be collected in the same manner  
10 as if collected from the taxpayers for whose business or  
11 property they have custody and control. The department may  
12 grant a reasonable extension of time for filing returns under  
13 rules and regulations prescribed by the department. No  
14 extension shall be for more than six months.

15 "(b) Every taxpayer shall certify as part of the  
16 filing of the return required by this chapter that the  
17 taxpayer is in compliance with E-Verify requirements in  
18 accordance with federal regulations. This certification shall  
19 be required in order for the taxpayer to be in compliance with  
20 its filing obligations to the State of Alabama sufficient for  
21 the department to issue a compliance certificate pursuant to  
22 Section 40-2A-10.

23 ~~(b)~~ (c) The tax provided in this article shall be  
24 reported on forms and in the manner as prescribed by the  
25 department. The failure to receive a form from the department  
26 shall not relieve a taxpayer from liability for any tax,  
27 penalty, or interest otherwise due. The tax due, as reported,

1 shall constitute an admitted liability for that amount. The  
2 department may compute and assess additional tax, penalty, and  
3 interest against a taxpayer as provided in Chapter 2A.  
4 Interest on overpayments of business privilege tax will be  
5 computed and paid in the manner provided in Section  
6 40-1-44(b)(1)b.

7 "~~(c)~~(d) A corporation that is a member of an Alabama  
8 affiliated group that has elected to file a consolidated  
9 return pursuant to Section 40-18-39 or Section 40-16-3(b), if  
10 it is subject to the tax imposed by this article, shall file a  
11 separate return reporting and paying tax on its net worth  
12 without regard to other members of the affiliated group."

13 Section 2. This act shall become effective on the  
14 first day of the third month following its passage and  
15 approval by the Governor, or its otherwise becoming law.