

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 810 Department or Agency REVENUE

Rule Nos. 810-7-1-24

Rule Title: Electronic Filing of Hazardous Waste Fee, Solid Waste Fee, Pari-Mutuel Pool Tax and State Horse Wagering Fee Returns

XX New; ___ Amend; ___ Repeal; ___ Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety?

No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare?

Yes

Is there another, less restrictive method of regulation available that could adequately protect the public?

No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree?

No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule?

N/A

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public?

Yes

Does the proposed rule have any economic impact? Yes

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975 and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Reference Service.

Signature of certifying officer 

Date 6/20/12

APA-6
10/96

**ECONOMIC IMPACT STATEMENT
FOR APA RULE
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-7-1-.24

Rule Title: Electronic Filing of Hazardous Waste Fee , Solid Waste Fee , Pari-Mutuel Pool Tax and State Horse Wagering Fee Returns

X New Amend Repeal Adopt by Reference

- NO
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. **NEED/EXPECTED BENEFIT OF RULE:**
This rule is needed to establish procedures by which hazardous waste fee, solid waste fee, pari-mutuel pool, and state horse wagering fee taxpayers are required to submit tax returns electronically, thereby reducing processing time and eliminating data entry keying errors. The system used to file returns electronically is cost-free to the taxpayer and will also allow the taxpayer to submit payment electronically, view payments and balances, and otherwise communicate electronically with ADOR resulting in increased efficiency and improved taxpayer service.
2. **COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:**
Same as above
3. **EFFECT OF THIS RULE ON COMPETITION:**
NA
4. **EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:**
NA
5. **EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:**
NA
6. **SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND**

ENFORCING THIS RULE:

Appropriations

7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
See item 1 above.
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:
NA
9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
NA
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
NA
11. OTHER COMMENTS:
NA

APA-2
11/96

**ALABAMA DEPARTMENT OF REVENUE
Business & License Tax Division**

NOTICE OF INTENDED ACTION

RULE NO. & TITLE

810-8-5-.15 Quinquennial Adjustment to Municipal Business License Issuance Fees

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt a new rule to establish procedures to notify municipalities every five years of any required increases in the municipal business license issuance fee.

RULE NO. & TITLE

810-7-1-.24 Electronic Filing of Hazardous Waste Fee, Solid Waste Fee, Pari-Mutuel Pool Tax and State Horse Wagering Fee Returns

810-8-5-.16 Electronic Filing of Severance Tax Returns and Supporting Supplemental Forms

INTENDED ACTION: Adopt a new rule

SUBSTANCE OF PROPOSED ACTION: The department proposes to adopt the above new rules to require electronic filing of certain returns and reports.

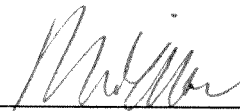
TIME, PLACE, MANNER OF PRESENTING VIEWS: A public hearing will be held at 10:00 a.m. on Monday, August 6, 2012, in the Office of the Legal Division, Room 3114, Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at www.revenue.alabama.gov/rulehear.html.

All interested parties may present their views in writing to the **Deputy Commissioner of the Alabama Department of Revenue, Room 4112, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:
Monday, August 6, 2012

CONTACT PERSON AT AGENCY:

Patricia Toles
Alabama Department of Revenue
4131 Gordon Persons Building
Montgomery, Alabama 36132
(334) 242-1380



Michael E. Mason, Deputy Commissioner
Alabama Department of Revenue

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810-7-1-.24 Electronic Filing of Hazardous Waste Fee, Solid Waste Fee, Pari-Mutuel Pool Tax and State Horse Wagering Fee Returns. (NEW RULE)

(1) The reports listed below will be required to be filed electronically pursuant to Chapter 30 of Title 40, Code of Alabama 1975:

- (a) The Hazardous Waste Fee Report (TOB: HWST),
- (b) The Quarterly Solid Waste Fee Report (TOB: SWST),
- (c) The Pari-Mutuel Pool Privilege Tax Report (TOB: PPPT-1), and
- (d) The State Horse Wagering Fee Report (TOB: HWF).

(2) Electronic filing of the above reports will be required effective **September 2012** (August monthly return which is due September 2012, and any quarterly return which is due after September 2012). A complete return filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding return which is being filed entirely on paper.

(3) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include taxpayer situations where:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) Or, any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.

2. Waivers are valid for the current fiscal year only. A separate waiver request must be submitted for each fiscal year.

3. The taxpayer will be notified of the Department's decision whether to grant the waiver request and if applicable, the reason for the denial.

(4) The above reports will be considered timely filed if filed electronically by the last day before the report is considered delinquent. The amount due with the return will be

considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

Author: Loretta Nelson

Authority: §40-2A-7(a) (5) and Title 40, Chapter 30, Code of Alabama 1975.

History: