

ALABAMA DEPARTMENT OF REVENUE

BUSINESS & LICENSE TAX DIVISION

SCRAP TIRE ENVIRONMENTAL FEE RULE

810-8-1-.12.01 Electronic Filing of Scrap Tire Environmental Fee Returns.

(1) Section 22-40A-14, Code of Alabama 1975, as amended, requires persons to report certain taxes on a form prescribed by the department and to pay the amount of taxes shown due. Pursuant to Chapter 30 of Title 40, the department is authorized to accept tax returns reported on an electronic form filed electronically.

(2) Effective April 1, 2011 the monthly Scrap Tire Environmental Fee Return will be required to be filed electronically.

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

(a) No Computer,

(b) No Internet Access,

(c) Incompatible Computer Hardware,

(d) 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.

(4) The scrap tire environmental fee return will be considered timely filed when due if filed electronically by the last day before the return 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.

(Sections 40-2A-7(a)(5), and 22-40A-14, Code of Alabama 1975. Effective March 30, 2011.)