

Section 40-7-56

Optional Personal Property Assessment Link.

(a) No later than September 30, 2016, the Department of Revenue shall develop, maintain, and administer an online business personal property tax filing system that allows any taxpayer required to file a business personal property tax return with any county assessing official or applicable agency the ability and option to electronically file the return through the electronic filing system which will be submitted to the county assessing official or applicable agency where the tax return is required to be filed. The system shall be optional for any taxpayer and shall be known as the Optional Personal Property Assessment Link or OPPAL. All Alabama taxing jurisdictions shall allow taxpayers to utilize and access the OPPAL system for filing any business personal property return. The online system shall be available for use in tax periods beginning on and after October 1, 2016, provided the taxpayer complies with this article and any rules promulgated by the Department of Revenue for the administration and use of the system. The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property taxes. The OPPAL system shall allow a third party authorized by the taxpayer to file a business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department.

(b) There shall be no charge to either the taxpayer or a local taxing jurisdiction for the utilization or access of the OPPAL system.

(c) The system developed and implemented pursuant to subsection (a) shall have the capability to allow any applicable taxpayer to electronically file a business personal property tax return with the county assessing official or other applicable agency in each taxing jurisdiction in which the taxpayer is required to file a business personal property tax return. The electronically filed return shall contain all information included in the standard paper tax return and all information included in the electronically filed return shall be electronically available to each appropriate local taxing jurisdiction at the time filed by the taxpayer.

(Act 2014-415, §2.)