

Section 40-7-57

Filing returns; penalties and interest.

(a) No taxpayer shall be required to use the OPPAL system for filing business personal property tax returns; provided, however, that any taxpayer utilizing the system shall comply with this article and any rules promulgated by the Department of Revenue for the administration of this article. Additionally, any taxpayer utilizing the system shall comply with any rules of the local taxing jurisdiction regarding payment, administration, and enforcement of the business personal property tax law.

(b) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system.

(Act 2014-415, §3.)