

810-13-1-.03 GENERAL REQUIREMENTS.

(1) Under the authority granted to the Department by Act 06-552, the Department establishes a requirement, that certain business entities owing the Department, in connection with a single transaction consisting of any tax, fee, or other obligations that are collected or administered by the Department shall pay such tax liability, fee, or obligation to the Department, in accordance with the procedures stated in these rules, no later than the date such payment is required by law, in funds which are immediately available to the State Treasury on the first banking day following the due date of payment.

(a) The determination as to which business taxpayers shall be subject to the remittance provisions of these rules is made by the Department, and is based on individual payments made to the Department during a calendar year, rather than the aggregate of payments made during a calendar year.

(2) The Department will make periodic determinations of those taxpayers who will be required to make payments in accordance with these rules. The Department will also review payments to identify additional taxpayers who will be required to make payments in accordance with the procedures stated in these rules.

(a) The Department will notify the selected taxpayers of the requirements of these rules at their last address of record.

(b) The Department will provide technical assistance and guidance to the selected taxpayers concerning the payment of taxes through EFT. An EFT hotline will be available to the taxpayers from 8:00 a.m. through 5:00 p.m. (Central Standard Time) each business day, with the exception of state holidays.

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Authority: Section 40-2A-7(a)(5), Act 91-570 and Act 06-552, as codified in Section 40-1-20, Code of Alabama 1975

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