

810-13-1-.05 Selection of Taxpayers.

(1) On a periodic basis, the Department will review the most recent payment history for a business entity taxpayer to determine if the payment history requires the taxpayer to make payments through EFT

(2) Whenever two or more taxes or fees are permitted to be paid on a single form, the total amount will be considered a single payment.

Author: Michael E. Mason, Ed Cutter and Joe Cowen
Authority: Section 40-2A-7(a)(5), Act 06-552, as codified in Section 40-1-20 and Act No.91-570, Code of Alabama 1975
History: Filed with LRS September 19, 1991, effective January 10, 1992.
Amended: Filed October 20, 2006, effective November 24, 2006.