

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-1-6-.06. Electronic Payment Requirements and Determining Timely Payment.

Tax payments initiated via the paperless filing and payment system for the taxes enumerated in Rule 810- 1-6-.05 shall be made in accordance with the rules of the department in Chapter 810-13-1, Payment of Taxes Through Electronic Funds Transfer. Timely payment of taxes initiated through electronic funds transfer will be determined pursuant to the provisions of that Chapter. (Authority: Sections 40-2A-7(a)(5), 40-30-1, 40-30-2, 40-30-3, 40-30-4, 40-30-5 and 40-30-6, Code of Alabama 1975) (Adopted through APA effective October 4, 2001, amended November 4, 2009)