

**ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
TOBACCO TAX RULE**

810-7-1-.24. Electronic Filing of Hazardous Waste Fee, Solid Waste Fee, Pari-Mutuel Pool Tax and State Horse Wagering Fee Returns.

(1) The reports listed below will be required to be filed electronically pursuant to Chapter 30 of Title 40, Code of Alabama 1975:

- (a) The Hazardous Waste Fee Report (TOB: HWST),
- (b) The Quarterly Solid Waste Fee Report (TOB: SWST),
- (c) The Pari-Mutuel Pool Privilege Tax Report (TOB: PPPT-1), and
- (d) The State Horse Wagering Fee Report (TOB: HWF).

(2) Electronic filing of the above reports will be required effective September 2012 (August monthly return which is due September 2012, and any quarterly return which is due after September 2012). A complete return filed via the Internet will consist of data transmitted electronically and shall contain the same information as the corresponding return which is being filed entirely on paper.

(3) Under certain circumstances a taxpayer may request a waiver from the Commissioner of Revenue to file in another department approved manner. These circumstances include taxpayer situations where:

- (a) No Computer,
- (b) No Internet Access,
- (c) Incompatible Computer Hardware,
- (d) Or, any special circumstance (i.e. physical disability) deemed worthy of a waiver by the Commissioner of Revenue.

1. A request for waiver must be submitted in writing and include the business name and address, account number and reason(s) why a method other than the prescribed method is necessary.
2. Waivers are valid for the current fiscal year only. A separate waiver request must be submitted for each fiscal year.
3. The taxpayer will be notified of the Department's decision whether to grant the waiver request and if applicable, the reason for the denial.

(4) The above reports will be considered timely filed if filed electronically by the last day before the report is considered delinquent. The amount due with the return will be considered timely paid if paid in accordance with the rules of the electronic funds transfer provider.

(Statutory Authority §§ 40-2A-7(a)(5) and Title 40, Chapter 30, Code of Alabama 1975, effective September 26, 2012.)