

**ALABAMA DEPARTMENT OF REVENUE**  
**OFFICE OF THE COMMISSIONER**

**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) (History: New rule: Filed August 30, 2001, effective October 4, 2001; Amended: Filed September 30, 2009, effective November 4, 2009)

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