810-3-76-.01 Liability for Tax Withheld.

(1) Any person required under §40-18-71, Code of Alabama 1975, and/or § 40-18-91 to withhold, account for, and pay over income tax shall be liable for the tax required to be withheld.

(a) "Person" as used herein includes an officer of a corporation or a member of a partnership or other entity whose duty it is to withhold, account for, and pay over the tax required under § 40-18-71.

(b) Any income tax withheld shall be deemed to be held in trust for the State of Alabama. See § 40-18-74(c).

(c) An employer or withholding tax agent is liable for any additional income tax withheld pursuant to an agreement as provided in § 40-18-71(e).


Author: Ewell Berry