

810-6-5-30.01 Filing And Paying State Rental Tax And State-Administered County And Municipal Rental Taxes On A Quarterly, Semi-Annual, Or Annual Basis

(1) Definition. The term "total state rental tax liability" as used in this rule ~~shall~~ means the amount of state rental tax, including applicable penalty and interest, remitted by, or levied or assessed against, the taxpayer.

~~(2) Beginning with calendar year 1999, a taxpayer may elect to file and pay state rental tax and state-administered county and municipal rental taxes on a calendar quarter basis provided the taxpayer's total state rental tax liability averages less than two hundred dollars (\$200) per month during the preceding calendar year. (Sections 11-3-11.3, 11-51-207(b), 40-12-224, and 40-23-7, Code of Ala. 1975)~~

~~(3) A taxpayer's election to file and pay rental taxes quarterly shall be in writing and shall be filed with the department no later than February 20 of each year in which the taxpayer wishes to file and pay the taxes quarterly. The provisions of Rule 810-1-5-.01 shall govern whether a taxpayer's written election to file quarterly returns is timely filed.~~

~~(4) Beginning with calendar year 1999, no state rental tax return or state-administered county or municipal rental tax return is due until January 20 of the following year unless the total state rental tax liability during the preceding calendar year exceeds ten dollars (\$10). (Sections 11-3-11.3, 11-51-207(b), 40-12-224, and 40-23-7) (a) If a taxpayer's state rental tax liability for the entire calendar year 1998 was ten dollars (\$10) or less, the taxpayer's state rental tax and state-administered county or municipal rental tax returns and payments covering calendar year 1999 shall be due January 20, 2000. If the same taxpayer's state rental tax liability for calendar year 1999, when the tax return is filed and the tax paid in January 2000, is ten dollars (\$10) or less; the taxpayer's state rental tax and state-administered county or municipal rental tax returns and payments covering calendar year 2000 shall be due January 20, 2001. However, if the same taxpayer's state rental tax liability for calendar year 1999, when the tax return is filed and the tax paid in January 2000, is in excess of ten dollars (\$10); the taxpayer shall file and pay state rental tax and state-administered county or municipal rental tax for calendar year 2000 on a monthly basis unless the taxpayer qualifies and elects in writing to file the returns and pay the taxes on a calendar quarter basis.~~

(2) Filing Election. A taxpayer whose total state rental tax liability meets the following criteria may request, pursuant to paragraph (4), to file quarterly, semi-annually, or annually :

(a) Quarterly Returns. A taxpayer whose total state rental tax liability during the preceding calendar year is less than two thousand four

**hundred dollars (\$2,400) may elect to file quarterly returns. Quarterly returns and payments are due on or before the 20th day of the month next succeeding the end of the quarter for which the tax is due.**

**(b) Semi-Annual Returns. A taxpayer whose total state rental tax liability during the preceding calendar year is either less than one thousand two hundred dollars (\$1,200), or have made rentals during no more than two, thirty (30) consecutive day periods may elect to file semi-annual returns. The semi-annual returns and payments are due on or before July 20 and January 20 following the end of the six-month period for which the tax is due.**

**(c) Annual Returns. A taxpayer whose total state rental tax liability during the preceding calendar year is either less than six hundred dollars (\$600), or have made rentals during no more than one, thirty (30) consecutive day period during the preceding calendar year, the person may elect to file an annual return. The annual return and payment of the tax shown to be due shall be due on or before January 20 following the end of the annual period for which the tax is due.**

**(53) Return Filing Requirement.** In order to qualify for quarterly, semi-annual, or annual filing status, the taxpayer ~~shall~~ **must** have been in business for the entire preceding calendar year and ~~shall have~~ filed the required returns covering the entire preceding calendar year upon which the calculation of the average monthly tax liability or the annual tax liability is ~~to be~~ based.

**(4) Written Request Required.** A taxpayer that meets the requirements of paragraphs (2) and (3) must submit a written request to the department to elect to change their return filing status. This request of election must be received by the department no later than February 20 of each year.

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**Authority:** §§40-2A-7(a)(5), 40-23-31, 40-23-83, 40-23-7, 11-3-11.3, 11-51-207, 40-12-224 Code of Ala. 1975.

**History:** **New Rule:** Filed September 15, 1998, effective October 20, 1998.  
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