

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

810-6-5-.32. Hydroelectric Privilege License Tax Return.

(1) The term “department” as used in this rule shall mean the Alabama Department of Revenue.

(2) The term “hydroelectric privilege license tax” as used in this rule shall mean the license or privilege tax levied in Section 40-21-56, Code of Alabama 1975, at the rate of two-fifths (2/5) of one mill upon each kilowatt hour of hydroelectric power manufactured and sold during the preceding calendar year.

(3) The hydroelectric privilege license tax shall be reported and paid on or before September 25 of each year. Every manufacturer and seller of hydroelectric power liable for the tax shall prepare and forward to the department, within the time prescribed by law, a hydroelectric privilege license tax return using forms furnished by the department and shall pay to the department the amount of tax shown due.

(4) The hydroelectric privilege license tax return shall require the following information:

- (a) taxpayer’s legal name,
- (b) calendar year covered by the return,
- (c) number of kilowatt hours of hydroelectric power manufactured and sold during the preceding calendar year,
- (d) amount of tax due, and
- (e) signed statement by the owner, or an officer, of the public utility giving his or her name and title together with a sworn statement under oath that he or she (i) has supervision of the public utility’s records, (ii) controls the manner in which the records are kept, (iii) has knowledge that the records have been kept in good faith during the period covered by the return, and (iv) has examined the return and, to the best of his or her knowledge and belief, the information provided on the return is in exact accordance with the records and the return is a correct statement of the kilowatt hours of hydroelectric power manufactured and sold during the calendar year covered by the return. (Adopted through APA effective December 28, 1998)