

1 HB183  
2 197465-2  
3 By Representative Scott  
4 RFD: Ways and Means General Fund  
5 First Read: 19-MAR-19



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

ENROLLED, An Act,

Relating to simplified sellers use tax; to update the amnesty and class action provisions for eligible seller and to clarify transactions for which simplified sellers use tax cannot be collected and remitted.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-23-199, Code of Alabama 1975, as amended by Act 2018-539 of the 2018 Regular Session, is amended to read as follows:

"§40-23-199.

"(a) Subject to the limitations set out herein, an eligible seller participating in the program shall be granted amnesty for any uncollected remote use tax that may have been due on sales made to purchasers in the state for ~~the twelve-month period preceding the effective date of the eligible sellers' participation in the program~~ all periods preceding October 1, 2019.

~~"(b) (1) The amnesty will preclude assessment for uncollected simplified sellers use tax together with any penalty or interest for sales made during the twelve-month period prior to the effective date of the eligible seller's participation in the program~~ a period prior to October 1, 2019.

1           "~~(c)~~ (2) The amnesty provided herein shall be  
 2 granted to any eligible seller who applies to participate in  
 3 the program following acceptance into the program by the  
 4 department.

5           "~~(d)~~ (3) Amnesty is not available to an eligible  
 6 seller with respect to any matter or matters for which the  
 7 eligible seller has received notice of the commencement of an  
 8 audit and the audit is not yet finally resolved, including any  
 9 related administrative and judicial processes.

10           "~~(e)~~ (4) Amnesty is not available for any simplified  
 11 sellers use tax already paid or remitted to the state or for  
 12 taxes collected by the eligible seller.

13           "~~(f)~~ (5) Amnesty is fully effective, absent the  
 14 eligible seller's fraud or intentional misrepresentation of a  
 15 material fact, as long as the eligible seller continues his or  
 16 her participation in the program and continues to collect,  
 17 report, and remit applicable simplified sellers use tax for a  
 18 period of at least 36 months.

19           "~~(g)~~ (6) Amnesty is applicable only to simplified  
 20 sellers use tax due from an eligible seller in his or her  
 21 capacity as an eligible seller and not to remote use taxes due  
 22 from a seller in his or her capacity as a buyer.

23           "(b) No class action may be brought against an  
 24 eligible seller in any court of this state on behalf of

1 customers for an overpayment of simplified sellers use tax  
2 collected and remitted on sales made by the eligible seller."

3           Section 2. The simplified sellers use tax levied  
4 under Section 40-23-193 shall not be collected and remitted in  
5 lieu of the sales and use tax collected by a licensing  
6 official pursuant to Section 40-23-104.

7           Section 3. This act shall become effective  
8 immediately following its passage and approval by the  
9 Governor, or its otherwise becoming law.

1

2

3

*Mac McCutchen*

4

Speaker of the House of Representatives

5

*[Signature]*

6

President and Presiding Officer of the Senate

7

House of Representatives

8

I hereby certify that the within Act originated in  
and was passed by the House 16-APR-19.

9

Jeff Woodard  
Clerk

10

11

12

13

14

15

16

Senate

30-MAY-19

Passed

17

APPROVED 6/5/19

TIME 2:37pm

*Kay Ivey*  
GOVERNOR

Alabama Secretary Of State

Act Num....: 2019-382  
Bill Num....: H-183

Profile Date

JEFF WOODARD,

FATGF  
HOUSE ACTION

DATE: 3-19 2019

RD 1 RFD WMGF

REPORT OF STANDING COMMITTEE

This bill having been referred by the House to its standing committee on WMGF was acted upon by such committee in session, and returned therefrom to the House with the recommendation that it be Passed, w/amend(s) w/sub

this 10th day of April, 2019.  
Steve Bourne, Chairperson

DATE: 4-11 2019

RF RD 2 CAL

DATE: 20

RE-REFERRED RE-COMMITTED

Committee

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 183

YEAS 94 NAYS 2

DATE:

SENATE ACTION

DATE: 4-16 20

RD 1 RFD

This Bill was referred to the Standing Committee of the Senate on AJJA

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amd(s) w/sub w/eng sub

by a vote of years 12 nays 0 abstain

this 24th day of April, 2019.  
Patrick Harris, Chairperson

DATE: 4-16 20

RF RD 2 CAL

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 183

YEAS 183 NAYS 0

PATRICK HARRIS,  
Secretary

DATE: 4-16 20

PASSED AS AMENDED RD 3 at length

YEAS 30 NAYS 0

And was ordered returned forthwith to the House.

PATRICK HARRIS,  
Secretary

DATE: 4-16 20

INDEFINITELY POSTPONED YEAS NAYS

SPONSOR

Richard L...

DIST. NO.

CO-SPONSORS

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51