

810-13-1-.01 Taxpayer Payment Procedures.

(1) Section 41-1-20, Code of Alabama 1975, authorizes the Department of Revenue to require certain business entities to make payments that exceed \$750 in a prescribed manner involving the electronic transfer of funds so that the funds will be immediately available to the State Treasury on the first banking day following the due date of payment. In general, payments will be required to be made electronically for business taxes listed in paragraph (2) below that are made by a corporation, partnership, limited liability entity, sole proprietorship, or other business entity. However, pursuant to the authority granted in Section 41-1-20 (b)(2)c. of the Code of Alabama, the following payments are excluded from the requirements herein and therefore the Rules of this Division will not apply and payment will be accepted via non-electronic means for:

- (a) Payments made to the Collections Division,
- (b) Payments made to the Investigation Division,
- (c) Payments made to the Legal Division,
- (d) Payments made to the Alabama Tax Tribunal,
- (e) Payments made to settle taxpayer audits,
- (f) Payments made for assessments, and
- (g) Payments made for an invoice or any other billing notice issued by the Department.

(2) Payments for the following tax types will be subject to the EFT tax payment requirements of these rules:

- (a) Alabama Underground & Aboveground Storage Tank Trust Fund Charge
- (b) Business Privilege Tax
- (c) Mobile Communication Services Tax
- (d) Coal Severance Tax (State and local)
- (e) Composite Payments - K Entities
- (f) Composite Payments - S corporations
- (g) Contractor's Gross Receipts Tax
- (h) Corporation Franchise Tax and Permit Fee
- (i) Corporate Income Tax, including "S" corporations
- (j) Dry Cleaning Registration Fee
- (k) Fiduciaries
- (l) Financial Institutions Excise Tax
- (m) Forest Products Severance Tax (State and local)
- (n) Freight Line Equipment Companies' Tax
- (o) Gasoline Tax (State and local)
- (p) Gasoline Tax (Aviation)
- (q) Hazardous Waste Fee
- (r) Hydro-Electric KWH Tax
- (s) Income Tax Withholding Payments

- (t) Lodgings Tax (State and local)
- (u) Lubricating Oils Tax
- (v) Medicaid Health Care Taxes
- (w) Motor Carrier Fuel Tax
- (x) Motor Carrier Mileage Tax
- (y) Motor Fuels (Diesel) Tax (State and local)
- (z) Oil and Gas Privilege Tax
- (aa) Oil and Gas Production Tax
- (bb) Pari-Mutuel Pool Tax
- (cc) Playing Cards Tax
- (dd) Registration of Securities
- (ee) Rental or Leasing of Personal Property Tax (State and local)
- (ff) Sales Tax (State and local)
- (gg) Scrap Tire Environmental Tax
- (hh) Telegraph Gross Receipts Tax
- (ii) Telephone Gross Receipts Tax
- (jj) Tobacco Tax (State and local)
- (kk) T.V.A. Electric Payments
- (ll) Uniform Severance Tax
- (mm) Use Tax (State and local)
- (nn) Utility Excise Tax
- (oo) Utility Gross Receipts Tax
- (pp) Utility License Tax (2.2%)
- (qq) Wholesale Oil License Payments
- (rr) International Registration Plan (IRP)
- (ss) International Fuel Tax Agreement (IFTA).

(3) The above referenced list of tax types is not meant to be exclusive and the Department may at a later date implement EFT tax payment requirements for other business taxes.

(4) The \$750 threshold payment requirement amount shall be construed to mean the amount of a single payment from a business entity for taxes, fees, or other obligations.

(5) Local business entity taxes listed in paragraph (2) above, regardless of the amount, that are collected or administered by the Department shall be paid electronically when the corresponding state tax is subject to paragraph (1) above.

(6) If there is a conflict between these rules and any other rules applicable to taxes, these rules shall govern.

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