

810-4-1-.27 Procedures for Electronically Filing a Business Personal Property Return using OPPAL
(NEW RULE)

- 1) The Department of Revenue has established the following procedures to ensure the proper filing of electronic business personal property returns using the Optional Personal Property Assessment Link (OPPAL) system.
- 2) Effective October 1, 2016, any taxpayer owning business personal property, aircraft, or holding a permanent trailer tag shall have the ability and option to electronically file a business personal property tax return through OPPAL. The filing will be submitted to the county assessing official or other applicable agency in each taxing jurisdiction in which the taxpayer is required to file a business personal property tax return in accordance with Rule 810-4-1-.04.
- 3) The electronically filed return shall contain all information included in the standard paper tax return and all information included in the electronically filed return shall be electronically available to each appropriate local taxing jurisdiction at the time the return is filed.
 - a. The taxpayer, or their designated tax preparer, will have the ability to include comments for the county appraiser in OPPAL.
 - b. The taxpayer, or their designated tax preparer, will have the ability to upload a PDF file and report the date a business closed in OPPAL.
 - c. The taxpayer, or their designated tax preparer, will have the ability to print and/or email a draft of their tax return for their review before submitting a return.
 - d. The county assessing official will have the ability to upload a PDF file of the original tax return filing for inclusion in the taxpayer's county record.
- 4) No taxpayer shall be required to use the OPPAL system for filing business personal property tax returns; provided, however, that any taxpayer utilizing the system shall comply with Sections 40-7-56 to 40-7-59 Code of Alabama, 1975 and the rules promulgated by the Department of Revenue. Additionally, any taxpayer utilizing the system shall comply with any rules of the local taxing jurisdiction regarding payment, administration, and enforcement of the business personal property tax law.
- 5) The OPPAL system shall be utilized only for the filing of business personal property tax returns and shall not provide for the administration or enforcement of business personal property taxes.
- 6) The OPPAL system shall allow a third party authorized by the taxpayer to file a business personal property tax return on behalf of the taxpayer utilizing a standardized web interface as prescribed by the department.
- 7) There shall be no charge to either the taxpayer, a tax preparer, or a local taxing jurisdiction for the utilization or access of the OPPAL system.

8) All penalties and interest assessed according to state law for failure to properly and timely file a business personal property tax return or for payment of such taxes shall apply to filings made through the OPPAL system.

9) Notwithstanding any other provision of this article, no county tax official shall be prevented from providing an electronic system for the filing of any applicable business personal property tax returns through a system other than and as an alternative to OPPAL that was in place prior to October 1, 2016. No county tax official shall be prevented from enforcing mandatory electronic filing of a business personal property tax return pursuant to any local act of the Legislature.

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Authority: Sections 40-7-56, 40-7-57, 40-7-58, 40-7-59, 40-2A-7(a)(5), **Code of Alabama, 1975.**

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