

1 HB320
2 190304-1
3 By Representative Scott
4 RFD: Ways and Means Education
5 First Read: 30-JAN-18

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8 SYNOPSIS: Under current law, every individual whose
9 adjusted gross income exceeds a certain threshold
10 amount based on their filing status are required to
11 file an Alabama income tax return.

12 Also under the current law, the standard
13 deduction and personal exemption amounts available
14 to single and married couples filing jointly exceed
15 these thresholds.

16 This bill would provide the threshold filing
17 amounts be the sum of standard deductions and any
18 personal exemptions allowed for each filing status.
19

20 A BILL
21 TO BE ENTITLED
22 AN ACT
23

24 To amend Section 40-18-27, Code of Alabama 1975,
25 relating to income taxes; to provide the threshold filing
26 amounts be the sum of standard deductions and any personal
27 exemptions allowed for each filing status.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. Section 40-18-27, Code of Alabama 1975,
3 is hereby amended as follows:

4 "§40-18-27.

5 ~~"(a) Effective for tax years beginning after~~
6 ~~December 31, 1997, every~~ Every taxpayer having an ~~adjusted~~
7 gross income before deductions allowed by this chapter for the
8 taxable year ~~of more than one thousand eight hundred~~
9 ~~seventy-five dollars (\$1,875) if single or if married and not~~
10 ~~living with spouse, and of more than three thousand seven~~
11 ~~hundred fifty dollars (\$3,750) if married and living with~~
12 ~~spouse~~ exceeding the sum of the allowable standard deduction
13 as provided in Section 40-18-15 and the personal exemption as
14 provided in Section 40-18-19, as allowed for his or her
15 respective filing status, shall each year file with the
16 Department of Revenue a return stating specifically the items
17 of gross income, the deductions and credits allowed by this
18 chapter, the place of residence, and post office address. ~~If a~~
19 ~~husband and wife living together have an adjusted gross income~~
20 ~~of more than three thousand seven hundred fifty dollars~~
21 ~~(\$3,750), each shall file a return unless the income of each~~
22 ~~is included in a single joint return. If the taxpayer is~~
23 ~~unable to file a return, the return shall be filed by a duly~~
24 ~~authorized agent, a guardian, or other person charged with the~~
25 ~~care of the person or property of the taxpayer.~~

26 "(b) A taxpayer other than a resident shall not be
27 entitled to the deductions authorized by Sections 40-18-15 and

1 40-18-15.2 unless the taxpayer files a complete return showing
2 the gross income of the taxpayer both from within and outside
3 the state. Included on every income tax return shall be the
4 name, address, and Social Security number or preparer taxpayer
5 identification number of the person who prepared the return.
6 The taxpayer shall be held liable for any statement made by an
7 agent of the taxpayer with reference to any information
8 required by law to be furnished in connection with that tax
9 return.

10 "(c) Returns shall be filed by the same date as the
11 corresponding federal income tax returns are required to be
12 filed as provided under federal law. The department may grant
13 a reasonable extension of time for filing returns, under rules
14 and regulations as it shall prescribe. Except in the case of
15 taxpayers who are abroad, no extension shall be for more than
16 six months. If the taxpayer has requested an extension of time
17 for the filing of a return, the period during which the return
18 will be considered timely filed shall not expire until 10 days
19 after the Department of Revenue mails to the taxpayer a
20 rejection of the request for an extension of time for filing
21 the return. The return must be signed or otherwise validated
22 by both the taxpayer(s) and, if applicable, the tax return
23 preparer under rules or regulations of the Department of
24 Revenue and must contain a printed declaration that the return
25 is filed under the penalties of perjury.

26 "(d) Every individual who willfully files and signs
27 or otherwise validates under rules or regulations of the

1 Department of Revenue a return which the individual does not
2 believe to be true and correct as to every material particular
3 shall be guilty of perjury and, upon conviction thereof, shall
4 be imprisoned in the penitentiary for not less than one, nor
5 more than five years.

6 "(e) In the event a husband and wife file a joint
7 return, the husband and wife shall be jointly and severally
8 liable for the income tax shown on the return or as may be
9 determined by the Department of Revenue to be due by them to
10 the State of Alabama. Notwithstanding the foregoing, a husband
11 or wife shall be relieved of certain liabilities to the same
12 extent and in the same manner as allowed by the Internal
13 Revenue Code for federal income tax purposes, including Title
14 26 U.S.C. §§ 6015(b), 6015(c), and 6015(f), as amended from
15 time to time."

16 Section 2. This act shall become effective for tax
17 years beginning after December 31, 2017, following its passage
18 and approval by the Governor, or upon its otherwise becoming
19 law.