

1 SB352
2 212327-3
3 By Senators Orr, Melson, Elliott, Stutts, Chambliss, Roberts,
4 Sessions, Albritton, Whatley, Scofield, Givhan, Allen, Butler
5 and Jones
6 RFD: Finance and Taxation General Fund
7 First Read: 30-MAR-21

1 SB352

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4 ENROLLED, An Act,

5 Relating due dates for payment of certain taxes; to
6 revise the 2021 payment date for financial institutions excise
7 taxes and income taxes to coincide with the revised due dates
8 for federal taxes; and to authorize the Department of Revenue
9 to delay the due date for filing certain taxes for taxpayers
10 residing in areas declared a state of emergency or disaster.

11 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

12 Section 1. This act shall be known and may be cited
13 as the David E. Scott Tax Filing Act of 2021.

14 Section 2. (a) Notwithstanding anything to the
15 contrary in Chapters 16 or 18 of Title 40, Code of Alabama,
16 payments of income tax or financial institution excise tax
17 originally due between April 15, 2021, and June 30, 2021,
18 shall be due on the revised due dates for the corresponding
19 federal payments.

20 (b) The Department of Revenue is authorized to delay
21 for a reasonable time period the due date for filing and
22 payment of any tax administered by the Department for
23 taxpayers residing in areas within a state or territory of the
24 United States for which the President of the United States or

1 the governor of that state or territory has declared a state
2 of emergency or disaster.

3 (c) The Department of Revenue may adopt rules
4 necessary to administer the provisions of this act.

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB352

Senate 06-APR-21

I hereby certify that the within Act originated in and passed the Senate, as amended.

Patrick Harris,
Secretary.

House of Representatives
Passed: 13-APR-21

By: Senator Orr