

1 SB432
2 158289-3
3 By Senator Blackwell
4 RFD: Finance and Taxation General Fund
5 First Read: 04-MAR-14

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8 SYNOPSIS: Currently, there is no general law that
9 provides a uniform date for which local sales, use,
10 and rental taxes are due.

11 This bill would provide a uniform date for
12 which local ONE SPOT collection of sales, use, and
13 rental taxes shall be due and payable.

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15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 Relating to local sales, use, and rental taxes; to
20 provide a uniform date for which local ONE SPOT collection of
21 sales, use, and rental taxes as provided for in Article 9 of
22 Chapter 23 of Title 40, Code of Alabama 1975, shall be due and
23 payable.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Notwithstanding any other provision of
26 law, for purposes of all local ONE SPOT collection of sales,
27 use, and rental taxes, the taxes shall be due and payable on

1 or before the 20th day of the month next succeeding the month
2 in which the tax accrues.

3 Section 2. This act shall become effective on the
4 first day of the third month following its passage and
5 approval by the Governor, or its otherwise becoming law.