

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

ENROLLED, An Act,

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-18-27.

~~"(a) Effective for tax years beginning after December 31, 1997, every~~ Every taxpayer having an ~~adjusted gross income before deductions allowed by this chapter~~ for the taxable year ~~of more than one thousand eight hundred seventy-five dollars (\$1,875) if single or if married and not living with spouse, and of more than three thousand seven hundred fifty dollars (\$3,750) if married and living with spouse~~ exceeding the sum of the allowable standard deduction as provided in Section 40-18-15 and the personal exemption as provided in Section 40-18-19, as allowed for his or her respective filing status, shall each year file with the Department of Revenue a return stating specifically the items of gross income, the deductions and credits allowed by this chapter, the place of residence, and post office address. ~~If a husband and wife living together have an adjusted gross income~~

1 ~~of more than three thousand seven hundred fifty dollars~~
2 ~~(\$3,750), each shall file a return unless the income of each~~
3 ~~is included in a single joint return. If the taxpayer is~~
4 ~~unable to file a return, the return shall be filed by a duly~~
5 ~~authorized agent, a guardian, or other person charged with the~~
6 ~~care of the person or property of the taxpayer.~~

7 "(b) A taxpayer other than a resident shall not be
8 entitled to the deductions authorized by Sections 40-18-15 and
9 40-18-15.2 unless the taxpayer files a complete return showing
10 the gross income of the taxpayer both from within and outside
11 the state. Included on every income tax return shall be the
12 name, address, and Social Security number or preparer taxpayer
13 identification number of the person who prepared the return.
14 The taxpayer shall be held liable for any statement made by an
15 agent of the taxpayer with reference to any information
16 required by law to be furnished in connection with that tax
17 return.

18 "(c) Returns shall be filed by the same date as the
19 corresponding federal income tax returns are required to be
20 filed as provided under federal law. The department may grant
21 a reasonable extension of time for filing returns, under rules
22 and regulations as it shall prescribe. Except in the case of
23 taxpayers who are abroad, no extension shall be for more than
24 six months. If the taxpayer has requested an extension of time
25 for the filing of a return, the period during which the return

1 will be considered timely filed shall not expire until 10 days
2 after the Department of Revenue mails to the taxpayer a
3 rejection of the request for an extension of time for filing
4 the return. The return must be signed or otherwise validated
5 by both the taxpayer(s) and, if applicable, the tax return
6 preparer under rules or regulations of the Department of
7 Revenue and must contain a printed declaration that the return
8 is filed under the penalties of perjury.

9 "(d) Every individual who willfully files and signs
10 or otherwise validates under rules or regulations of the
11 Department of Revenue a return which the individual does not
12 believe to be true and correct as to every material particular
13 shall be guilty of perjury and, upon conviction thereof, shall
14 be imprisoned in the penitentiary for not less than one, nor
15 more than five years.

16 "(e) In the event a husband and wife file a joint
17 return, the husband and wife shall be jointly and severally
18 liable for the income tax shown on the return or as may be
19 determined by the Department of Revenue to be due by them to
20 the State of Alabama. Notwithstanding the foregoing, a husband
21 or wife shall be relieved of certain liabilities to the same
22 extent and in the same manner as allowed by the Internal
23 Revenue Code for federal income tax purposes, including Title
24 26 U.S.C. §§ 6015(b), 6015(c), and 6015(f), as amended from
25 time to time."

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

