

1 HB183
2 197465-2
3 By Representative Scott
4 RFD: Ways and Means General Fund
5 First Read: 19-MAR-19

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2 ENROLLED, An Act,

3 Relating to simplified sellers use tax; to update
4 the amnesty and class action provisions for eligible seller
5 and to clarify transactions for which simplified sellers use
6 tax cannot be collected and remitted.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Section 40-23-199, Code of Alabama 1975,
9 as amended by Act 2018-539 of the 2018 Regular Session, is
10 amended to read as follows:

11 "§40-23-199.

12 "(a) Subject to the limitations set out herein, an
13 eligible seller participating in the program shall be granted
14 amnesty for any uncollected remote use tax that may have been
15 due on sales made to purchasers in the state for ~~the~~
16 ~~twelve-month period preceding the effective date of the~~
17 ~~eligible sellers' participation in the program~~ all periods
18 preceding October 1, 2019.

19 "~~(b)~~ (1) The amnesty will preclude assessment for
20 uncollected simplified sellers use tax together with any
21 penalty or interest for sales made during ~~the twelve-month~~
22 ~~period prior to the effective date of the eligible seller's~~
23 ~~participation in the program~~ a period prior to October 1,
24 2019.

1 "~~(c)~~ (2) The amnesty provided herein shall be
2 granted to any eligible seller who applies to participate in
3 the program following acceptance into the program by the
4 department.

5 "~~(d)~~ (3) Amnesty is not available to an eligible
6 seller with respect to any matter or matters for which the
7 eligible seller has received notice of the commencement of an
8 audit and the audit is not yet finally resolved, including any
9 related administrative and judicial processes.

10 "~~(e)~~ (4) Amnesty is not available for any simplified
11 sellers use tax already paid or remitted to the state or for
12 taxes collected by the eligible seller.

13 "~~(f)~~ (5) Amnesty is fully effective, absent the
14 eligible seller's fraud or intentional misrepresentation of a
15 material fact, as long as the eligible seller continues his or
16 her participation in the program and continues to collect,
17 report, and remit applicable simplified sellers use tax for a
18 period of at least 36 months.

19 "~~(g)~~ (6) Amnesty is applicable only to simplified
20 sellers use tax due from an eligible seller in his or her
21 capacity as an eligible seller and not to remote use taxes due
22 from a seller in his or her capacity as a buyer.

23 "(b) No class action may be brought against an
24 eligible seller in any court of this state on behalf of

1 customers for an overpayment of simplified sellers use tax
2 collected and remitted on sales made by the eligible seller."

3 Section 2. The simplified sellers use tax levied
4 under Section 40-23-193 shall not be collected and remitted in
5 lieu of the sales and use tax collected by a licensing
6 official pursuant to Section 40-23-104.

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

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Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 16-APR-19.

Jeff Woodard
Clerk

Senate

30-MAY-19

Passed