

1 SB153
2 197465-1
3 By Senator Melson
4 RFD: Governmental Affairs
5 First Read: 20-MAR-19

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8 SYNOPSIS: This bill would provide for updates to the
9 amnesty and class action provisions for eligible
10 sellers and clarify transactions for which
11 simplified sellers use tax cannot be collected and
12 remitted.

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14 A BILL
15 TO BE ENTITLED
16 AN ACT

17
18 Relating to simplified sellers use tax; to update
19 the amnesty and class action provisions for eligible seller
20 and to clarify transactions for which simplified sellers use
21 tax cannot be collected and remitted.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

26 "§40-23-199.

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

8 "~~(b)~~ (1) The amnesty will preclude assessment for
9 uncollected simplified sellers use tax together with any
10 penalty or interest for sales made during ~~the twelve-month~~
11 ~~period prior to the effective date of the eligible seller's~~
12 ~~participation in the program~~ a period prior to October 1,
13 2019.

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

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

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

26 "~~(f)~~ (5) Amnesty is fully effective, absent the
27 eligible seller's fraud or intentional misrepresentation of a

1 material fact, as long as the eligible seller continues his or
2 her participation in the program and continues to collect,
3 report, and remit applicable simplified sellers use tax for a
4 period of at least 36 months.

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

9 "(b) No class action may be brought against an
10 eligible seller in any court of this state on behalf of
11 customers for an overpayment of simplified sellers use tax
12 collected and remitted on sales made by the eligible seller."

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

17 Section 3. This act shall become effective
18 immediately following its passage and approval by the
19 Governor, or its otherwise becoming law.