

1 SB352  
2 212327-2  
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

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4 ENGROSSED

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7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

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11 Relating due dates for payment of certain taxes; to  
12 revise the 2021 payment date for financial institutions excise  
13 taxes and income taxes to coincide with the revised due dates  
14 for federal taxes; and to authorize the Department of Revenue  
15 to delay the due date for filing certain taxes for taxpayers  
16 residing in areas declared a state of emergency or disaster.  
17 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

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

26 (b) The Department of Revenue is authorized to delay  
27 for a reasonable time period the due date for filing and

1 payment of any tax administered by the Department for  
2 taxpayers residing in areas within a state or territory of the  
3 United States for which the President of the United States or  
4 the governor of that state or territory has declared a state  
5 of emergency or disaster.

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

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

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Senate

Read for the first time and referred to the Senate  
committee on Finance and Taxation General Fund ... 30-MAR-21

Read for the second time and placed on the calen-  
dar..... 01-APR-21

Read for the third time and passed as amended .... 06-APR-21

Yeas 30  
Nays 0

Patrick Harris,  
Secretary.