

1 SB352  
2 212327-1  
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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8 SYNOPSIS: This bill would revise the 2021 payment date  
9 for financial institutions excise taxes and income  
10 taxes to coincide with the revised due dates for  
11 the corresponding federal payments.

12 This bill would also authorize the  
13 Department of Revenue to delay the due date for  
14 filing and payment of certain taxes for taxpayers  
15 residing in areas declared a state of emergency or  
16 disaster.

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18 A BILL  
19 TO BE ENTITLED  
20 AN ACT

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22 Relating due dates for payment of certain taxes; to  
23 revise the 2021 payment date for financial institutions excise  
24 taxes and income taxes to coincide with the revised due dates  
25 for federal taxes; and to authorize the Department of Revenue  
26 to delay the due date for filing certain taxes for taxpayers  
27 residing in areas declared a state of emergency or disaster.

1 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

2 Section 1. (a) Notwithstanding anything to the  
3 contrary in Chapters 16 or 18 of Title 40, Code of Alabama,  
4 payments of income tax or financial institution excise tax  
5 originally due between April 15, 2021, and June 30, 2021,  
6 shall be due on the revised due dates for the corresponding  
7 federal payments.

8 (b) The Department of Revenue is authorized to delay  
9 for a reasonable time period the due date for filing and  
10 payment of any tax administered by the Department for  
11 taxpayers residing in areas within a state or territory of the  
12 United States for which the President of the United States or  
13 the governor of that state or territory has declared a state  
14 of emergency or disaster.

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

17 Section 2. This act shall become effective  
18 immediately following its passage and approval by the  
19 Governor, or its otherwise becoming law.