

ORDINANCE NO. 2018-73

AN ORDINANCE AMENDING CHAPTER 10 OF THE CODE OF ORDINANCES RELATING TO AN ELECTRONIC FILING OF RETURNS

BE IT ORDAINED by the City Council of the City of Madison, Alabama as follows:

Section 1. That Section 10-29 of the *Code of Ordinances of the City of Madison* is hereby added to Chapter 10: Business Licenses, Taxes, and Regulations, as follows:

"Section 10-29. Electronic filing and payment of tax returns.

- (a) *Electronic Filing Required.* To increase the accuracy and efficiency of reporting and collecting the sales, use, rental, and lodging taxes levied in this Chapter, all taxpayers shall file said tax reports electronically through the state filing and remittance program known as My Alabama Taxes (MAT).
- (b) *Electronic Payment Required.* All taxpayers whose electronically filed returns show a payment due in the amount of seven hundred fifty dollars (\$750.00) or more shall make the payment electronically. After the seven hundred fifty dollar (\$750.00) threshold is met for the first time, all subsequent payments must remade electronically regardless of the amount.
- (c) *Electronic Filing and Signature Requirements.*
 - (1) The tax return consists of the electronic transmission and electronic data, as well as any and all supporting documentations as required by rule, regulation, or policy.
 - (2) Electronic filing signature requirements shall be as set forth by the State of Alabama Department of Revenue's Rules and Regulations, and/or other applicable law, rule, regulation, or policy.
- (d) *Hardship.* The Revenue Department may relieve a taxpayer from the electronic filing mandate upon a showing of undue hardship. For the purpose of this section, "undue hardship" means special circumstances exist that make it unreasonable for the taxpayer to file electronically. "Undue hardship" also includes any exemption recognized by the United States Internal Revenue Service Regulations promulgated pursuant to section 6011(3)3 of the Internal Revenue Code. To qualify for a hardship exemption:
 - (1) The taxpayer shall file a request for relief under this section with the Revenue Department within thirty (30) days of the time the return is due.
 - (2) The Revenue Department is authorized to prescribe application forms, request documents, and other information as may be required to make a decision on the application.
 - (3) The decision of the Revenue Department shall be made within thirty (30) days of the receipt of a completed application. The decision of the Revenue Department is final.
- (e) *Due Date for Filing Electronic Returns and Payments.* The due date for filing electronic returns for city taxes shall be the same date applicable to paper tax forms and payments. The date and time the taxpayer files the tax return through the MAT system shall be the date and time used to determine the timely filing of an electronic return.

Section 2. This Ordinance, after its adoption and publication as provided by law, shall become effective on May 1, 2018.

Section 3. If any clause, phrase, sentence, paragraph, or provision of this ordinance shall be invalidated by a court of competent jurisdiction, it is the intent of the Council that such invalidation shall not affect the validity of any other clause, phrase, sentence, paragraph, or provision thereof.

READ, PASSED, and ADOPTED this 26th day of March, 2018.



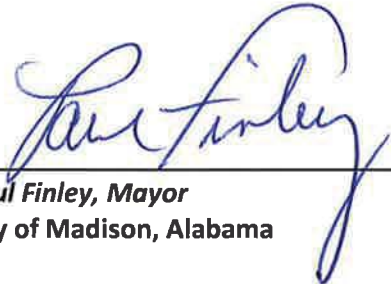
Tommy Overcash, Council President
City of Madison, Alabama

ATTEST:



Melanie A. Williard, City Clerk-Treasurer
City of Madison, Alabama

APPROVED this 27th day of March, 2018.



Paul Finley, Mayor
City of Madison, Alabama