

1 SB398  
2 138803-2  
3 By Senators Fielding, Brewbaker, Whatley, Ross, Figures,  
4 Sanders, Sanford, Scofield and Holtzclaw  
5 RFD: Finance and Taxation Education  
6 First Read: 15-MAR-12

1 SB398

2  
3  
4 ENROLLED, An Act,

5 To amend Section 40-18-27, Code of Alabama 1975,  
6 relating to the relief of joint filers who are jointly and  
7 severally liable for income taxes.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

9 Section 1. Section 40-18-27, Code of Alabama 1975,  
10 is amended to read as follows:

11 "§40-18-27.

12 "(a) Effective for tax years beginning after  
13 December 31, 1997, every taxpayer having an adjusted gross  
14 income for the taxable year of more than one thousand eight  
15 hundred seventy-five dollars (\$1,875) if single or if married  
16 and not living with spouse, and of more than three thousand  
17 seven hundred fifty dollars (\$3,750) if married and living  
18 with spouse, shall each year file with the Department of  
19 Revenue a return stating specifically the items of gross  
20 income, the deductions and credits allowed by this chapter,  
21 the place of residence, and post office address. If a husband  
22 and wife living together have an adjusted gross income of more  
23 than three thousand seven hundred fifty dollars (\$3,750), each  
24 shall file a return unless the income of each is included in a  
25 single joint return. If the taxpayer is unable to file a

1 return, the return shall be filed by a duly authorized agent,  
2 a guardian, or other person charged with the care of the  
3 person or property of the taxpayer.

4 "(b) A taxpayer other than a resident shall not be  
5 entitled to the deductions authorized by Sections 40-18-15 and  
6 40-18-15.2 unless the taxpayer files a complete return showing  
7 the gross income of the taxpayer both from within and outside  
8 the state. Included on every income tax return shall be the  
9 name, address, and Social Security number of the person who  
10 prepared the return. The taxpayer shall be held liable for any  
11 statement made by an agent of the taxpayer with reference to  
12 any information required by law to be furnished in connection  
13 with that tax return.

14 "(c) Returns filed on the basis of the calendar year  
15 shall be filed on or before April 15 following the close of  
16 the calendar year. Returns filed on the basis of a fiscal year  
17 shall be filed on or before the fifteenth day of the fourth  
18 month following the close of the fiscal year. The department  
19 may grant a reasonable extension of time for filing returns,  
20 under rules and regulations as it shall prescribe. Except in  
21 the case of taxpayers who are abroad, no extension shall be  
22 for more than six months. If the taxpayer has requested an  
23 extension of time for the filing of a return, the period  
24 during which the return will be considered timely filed shall  
25 not expire until 10 days after the Department of Revenue mails

1 to the taxpayer a rejection of the request for an extension of  
2 time for filing the return. The return must be signed or  
3 otherwise validated by both the taxpayer(s) and, if  
4 applicable, the tax return preparer under rules or regulations  
5 of the Department of Revenue and must contain a printed  
6 declaration that the return is filed under the penalties of  
7 perjury.

8 "(d) Every individual who willfully files and signs  
9 or otherwise validates under rules or regulations of the  
10 Department of Revenue a return which the individual does not  
11 believe to be true and correct as to every material particular  
12 shall be guilty of perjury and, upon conviction thereof, shall  
13 be imprisoned in the penitentiary for not less than one, nor  
14 more than five years.

15 "(e) In the event a husband and wife file a joint  
16 return, the husband and wife shall be jointly and severally  
17 liable for the income tax shown on the return or as may be  
18 determined by the Department of Revenue to be due by them to  
19 the State of Alabama. Notwithstanding the foregoing, a husband  
20 or wife shall be relieved of certain liabilities to the same  
21 extent and in the same manner as allowed by Title 26 U.S.C. §§  
22 6015(c), and 6015(f), as amended from time to time."

23 Section 2. All laws or parts of laws which conflict  
24 with this act are repealed.

1                   Section 3. This act shall become effective upon its  
2                   passage and approval by the Governor, or its otherwise  
3                   becoming law.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

---

President and Presiding Officer of the Senate

---

Speaker of the House of Representatives

SB398

Senate 03-MAY-12

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris  
Secretary

---

House of Representatives  
Passed: 10-MAY-12

---

By: Senator Fielding