

810-8-X-.01 Penalty for Delinquency in the Payment of Taxes. **(REPEALED)**

Title 40, Chapter 1, Section 5(h), Code of Alabama 1975, as amended, sets forth the penalty to be charged for delinquency on the payment of any taxes that are levied and administered by the Department of Revenue. If any person shall be delinquent in the payment of taxes for more than thirty (30) days after the due date thereof, there shall be collected a penalty of one percent per month for each month or fraction thereof that such tax remains delinquent. This penalty shall be applied but not limited to the following taxes which are administered by the Miscellaneous Tax Division, Department of Revenue, all motor fuels taxes; tobacco taxes; business, occupation, and vocation license taxes; motor carrier mileage tax, oil and gas production and privilege taxes; coal severance taxes; and forest products severance taxes. Where there is a specific penalty provided for the taxes herein enumerated, the penalty as set forth in Title 40, Chapter 1, Section 5(h), Code of Alabama 1975, as amended, will be deemed superseded by the more specific penalty.

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Authority: Sections 40-1-5, 40-2-11, 40-12-392, 40-12-411, 40-13-2, 40-13-34, 40-17-152, 40-17-171, 40-17-174, 40-17-221, 40-19-2, 40-20-4, 40-20-13, 40-25-10, 40-25-15, 9-13-84, 9-13-92, 9-13-96

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