

Chapter 7.02 Business License Law

1. Amend Code Section 7.02.510 Registration Form and Tax Return Due Dates by adding Subsection E. as follows:

E. Authority to require filing of returns by electronic means.

1. As used in this Section:

a. “Electronic means” includes computer-generated electronic or magnetic media, Internet-based applications or similar computer-based methods or applications.

b. “Paid tax preparer” means a person who prepares a tax return for another or advises or assists in the preparation of a tax return for another, or who employs or authorizes another to do the same, for valuable consideration.

c. “Tax return” means a return filed under the Business License Law.

2. The Revenue Division may by rule require a paid tax preparer to file tax returns by electronic means if the paid tax preparer is required to file federal tax returns by electronic means.

3. The Revenue Division may require by rule that a business subject to the Business License Law file tax returns by electronic means if it is required to file, or voluntarily files, federal tax returns by electronic means.

4. The Revenue Division may by rule establish exceptions to the electronic filing requirements of this Section.