



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

October 1, 2015

Non-State Administered Local Governments:

The Alabama Legislature passed and Governor Robert Bentley signed into law Act 2015-52, making two significant changes for local taxes filed and paid through the Optional Network Election for Single Point Online Transactions (ONE SPOT) system.

Act 2015-52 gave taxpayers the ability to report and pay municipal and county lodgings tax through ONE SPOT. It also set a uniform due date for taxes allowed to be filed through ONE SPOT. The due date for any tax that can be reported and paid through ONE SPOT will be the same as the state tax due date for the corresponding state tax. The due date is the 20th of the month following the end of the tax period/month. Should the 20th fall on a weekend or holiday, the due date will be the next state business day. The change in the due date is effective whether or not returns and payments are made through the ONE SPOT system.

The purpose of these changes as with the original ONE SPOT Act (2012-279) is to make the filing and payment of state and local sales, use, rental and lodgings taxes easier for the business community. Please understand that the new law does not mandate or require business taxpayers to use the ONE SPOT system, but it does require counties and municipalities to accept the returns, accompanied by electronic tax payments, when filed through the ONE SPOT system.

To accomplish all of our shared responsibilities and to ensure the ONE SPOT system is updated to include lodgings tax by September 30, 2016, we need your help. We need to collect certain lodgings tax information from your locality and to confirm other information to ensure that our updating of the ONE SPOT system will in no way negatively affect any county's or municipality's local tax administration.

Please complete the enclosed questionnaire and forms and return them to the Alabama Department of Revenue by **December 10, 2015**. Receipt of this information will allow the Department sufficient time to meet our planning deadlines.

A copy of ACT 2015-052 may be viewed at www.revenue.alabama.gov/salestax/OSIclindex.cfm. By working together, we can accomplish the task set before us and fulfill ONE SPOT's goal of making tax filing easier and simpler for all business taxpayers. If you have any questions, please contact us toll free at 1-800-576-6531 or by email.

Alabama Department of Revenue
ONE SPOT
Post Office Box 327710
Montgomery, AL 36132-7710
FAX Numbers: (334) 242-8916 or (334) 353-7867

E-Mail Addresses: Wanda.Robbins@revenue.alabama.gov
Laura.Reese@revenue.alabama.gov
James.Mayberry@revenue.alabama.gov

Sincerely,

Sales and Use Tax Division