



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

November 26, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

NOTICE

TO: Municipal License Officers
Alabama League of Municipalities

RE: Five Year Adjustment to Municipal Business License Issuance Fees

As required by Code of Alabama 1975, Title 11, Section 51, Article 2, the Alabama Department of Revenue calculated the increase in issuance fee for municipal business licenses and a notice was sent on October 9, 2012. The business license issuance fee is adjusted from \$10 to \$12. The statute currently states the municipality is "to charge a fee not exceeding \$10 for issuance of each license." Due to our adjusted calculation, now a municipality may charge a fee for issuance of each license not to exceed \$12. It is up to each municipality to set its license issuance fee as long as it does not exceed \$12.

Questions regarding this matter may be directed to:

Business & License Tax Division
Severance & License Tax Section
P.O. Box 327550
Montgomery, AL 36132-7550
(334) 353-7827