



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

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June 26, 2015

## Business License Newsletter

Fall 2015

### Repeal of Obsolete Business Licenses

Various business licenses no longer required

On April 21, 2015, Governor Robert Bentley signed into law Act 2015-70. The purpose of this Act was to remove archaic language from the tax laws by repealing licenses for which few or no sales were made throughout the State. **Section 1 of this Act becomes effective on October 1, 2015 and repeals the following Code Sections related to business privilege licenses:**

- 40-12-76 & 40-12-77 Coal and coke dealers
- 40-12-85 Cotton buyers
- 40-12-86 Cotton compresses
- 40-12-95 Devices for testing skill/strength
- 40-12-109 Hat cleaning establishments
- 40-12-119 Legerdemain and sleight of hand
- 40-12-120 Lightning rods
- 40-12-132 Moving picture shows; Transient
- 40-12-142 Pig iron storage operators
- 40-12-164 Supply cars
- 40-12-170 Trading stamps
- 40-12-173 Theatrical and vaudeville shows

**EFFECTIVE OCTOBER 1, 2015, THESE BUSINESS LICENSES SHOULD NO LONGER BE SOLD TO TAXPAYERS.** The License Handbook will be updated online to reflect these changes by October 1.

### Firearms Act 2015-341

Related to Section 40-12-143

Act 2015-341 was signed into law on June 4, 2015 and becomes effective on September 1, 2015. This Act eliminated the recordkeeping requirements previously identified in Section 40-12-143 related to dealers of pistols, revolvers, bowie and dirk knives. Furthermore, persons maintaining records currently required per Section 40-12-143 are required to permanently remove and destroy these records no later than 180 days after the effective date of this Act.

### Regional Care Organizations

#### Act 2015-349

Exemption from taxes and licenses

Act 2015-349 was signed into law on June 5, 2015 by Governor Robert Bentley and became **effective immediately** upon its passage. This Act provides that regional care organizations (RCOs) under the oversight of the Alabama Medicaid Agency are exempt from the payment of all state, county, and municipal license fees including any business privilege or license tax. The exemption does not extend to individual health care providers who are

members of the regional care organization. For a list of approved RCOs, please visit the Alabama Medicaid Agency website at [www.medicaid.alabama.gov](http://www.medicaid.alabama.gov).

**Business License Reports**

- As a reminder, ALL applicants for business licenses **must** submit their tax identification number, either SSN or FEIN, as well as a business address, in order to purchase a license. If a customer refuses to provide this information, a license cannot be sold. Please notify the taxpayer that if they are found to be operating without a license, a citation may be issued.
- Verify that the SSN or FEIN is included. Do not enter all zeros or leave this field blank.
- Business license reports are required to be uploaded to the secure server by the 20<sup>th</sup> of the month (by the 30<sup>th</sup> in October, November and December).
- When uploading your file please use the following file format:

BPLCounty201506.txt

**Failure to use this format will result in the file failing to upload.**

**Additional License Fees**

Resolutions needed

If your county imposes a mail transaction fee and/or have increased issuing fees for business licenses, please notify our office with a copy of the resolution which provided for such fees. You may submit this information to the address below or via e-mail to Kimberly Simmons at the following email address: [Kimberly.Simmons@revenue.alabama.gov](mailto:Kimberly.Simmons@revenue.alabama.gov).

**2015-16 License Year Paper**

The color of the privilege license paper for license year 2015 – 2016 is **Green #339**. If your county is currently printing its licenses on paper that you purchased rather than the paper supplied by the State Comptroller’s office, please use this color for the new license year. IF YOU DECIDE NOT TO USE THIS PAPER, PLEASE CONTACT THE COMPTROLLER’S OFFICE AT 334-242-7070.

If you have any questions, please feel free to contact our office at the following address or telephone number:

P. O. Box 327550  
Montgomery, AL 36132-7550  
(334) 353-7827  
(334) 353-1809 fax