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Alabama Department of Revenue NOTICE

Changes to Simplified Sellers Use Tax Law

Legislation has passed and the Governor has signed Act 2017-82 which makes changes to the Simplified Sellers Use Tax program effective July 1, 2017. Act 2017-82 contains the following changes:

Act 2017-82 allows the Department to initiate monthly distributions of the Simplified Sellers Use Tax collections. The July 2017 distribution will include all collections for the prior quarter (April – June 2017), and the next distribution will be August 2017 and every month thereafter.

The Department may disclose the name of eligible sellers, the effective date the eligible seller began participating in the program and, if applicable, the cease date the eligible seller ceased to participate in the program. As of July 1, 2017, this information will be made publically available on the Department's website.

The removal of the 6 month deferral restriction on eligible sellers also takes effect July 1, 2017. A participant in the program may remain in the program unless the seller establishes nexus via a physical location or storefront, place of inventory, or affiliation with another business with a physical presence making retail sales in Alabama, pursuant to Section 40-23-190, regardless of the length of time in the program.

The invoice statement requirement has been modified to also allow for a statement on the website of the eligible seller. The eligible seller shall provide Alabama customers with a statement or invoice showing that the simplified sellers use tax was collected and is to be remitted on the purchaser's behalf. Specific wording of the statement will be included in communications once a seller becomes a participant in the program.

If you have any questions regarding the Simplified Sellers Use Tax program, please contact the Sales and Use Tax Division at the address or telephone number shown below:

Alabama Department of Revenue
Sales and Use Tax Division
P. O. Box 327710
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Phone: (334) 353-8153
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