



State of Alabama Department of Revenue

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

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June 19, 2009

NOTICE

To All License Inspectors, County Probate Judges, County License Commissioners, and Other Licensing Officials

On May 20, 2009, Governor Bob Riley signed into law Act 2009-568 which will become effective August 1, 2009. The Act requires that admission tickets to any athletic contest, dance, theater, concert, circus, or other amusement shall have the original price printed on the face of the ticket. The Act also allows an individual to resell admission tickets in excess of the original ticket price, imposes criminal penalties on the sale of counterfeit tickets, and excludes individuals from the ticket scalper's license fee when admission tickets are sold via the Internet or other electronic means.

Pursuant to the Act and under Section 40-12-10, Code of Alabama 1975, a county license inspector will be able to issue citations against individuals who sell counterfeit admission tickets. Persons selling counterfeit admission tickets, upon conviction, shall be guilty of forgery in the third degree which is a Class A misdemeanor.

According to the Act, an individual who is reselling admission tickets through the Internet or other electronic means shall not be required to obtain a Section 40-12-167 business privilege license as a ticket scalper in Alabama. The Section 40-12-167 privilege license amount will remain at \$150.00, plus the additional county issuing fee(s) for all individuals who are commonly known as ticket scalpers.

Pursuant to Section 40-23-26, admission tickets shall separately state the price of admission to the place of amusement and the sales tax due on the price of admission. When the tax is not stated and collected separately, the total amount of the admission price shall be used as the measure of the tax for sales tax purposes.

If you have questions regarding the Act, please contact us at the below address or telephone number.

**Alabama Department of Revenue
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Severance & License Section
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(334) 353-7827**