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November 26, 2018

NOTICE

To: All Alabama Municipalities

Subject: New Municipal License Report and Reporting Requirements

When the legislature passed Act 2017-294, known as the Wholesale to Retail Accountability Program (WRAP), it included Section 40-23-262, Code of Alabama 1975. This section requires information on all municipal business privilege license applications for new licenses and renewals issued on or after October 1, 2019, to be electronically transmitted to the department by the licensing official or agent in the same manner as privilege licenses issued pursuant to Section 40-12-30, Code of Alabama 1975. The reports are due monthly.

The first monthly report will cover licenses issued on or after October 1, 2019 through October 31, 2019. **Please note that the first report is due no later than November 20, 2019 for the period of October 2019.** For each month thereafter, the electronic report will be due on or before the 20th day of the next month in which the license is issued.

Each municipality will choose one of the two required file layouts for their report (found at <https://revenue.alabama.gov/sales-use/local-government-forms>) to send the required information each month. The municipal license report is to be filed electronically by uploading the file to the Alabama Department of Revenue through the Local Governments' Online Reports webpage found at: www.revenue.alabama.gov/sales-use. This access allows you to use your web browser to quickly, easily and securely upload files.

Most municipalities already have access to the above referenced Online Reports website for their monthly reports or ONE SPOT data. This office will grant additional access, if needed, to the municipality for another contact person (user) for your locality to upload the municipal license report. Please scan this letter back to us with your municipal license contact name(s), telephone number and email address to wrap@revenue.alabama.gov or call Owen Carothers at **334-353-8855** with the information.

LOCALITY NAME: _____

NAME: _____

TELEPHONE NUMBER: _____

EMAIL: _____

For your convenience, and to ensure accurate reporting, this office is available to answer questions regarding the municipal license reporting requirement. Please contact the Sales & Use Tax Division, Electronic Filing Unit:

Email: wrap@revenue.alabama.gov or call: (334) 242-1297 or (334) 353-8044.

To view or print a copy of Act 2017 – 294 or Act 2014 - 430, please use this link:
<http://arc-sos.state.al.us/CGI/actnumber.mbr/input>.