



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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

**JOE W. GARRETT, JR.**  
Deputy Commissioner  
**CURTIS E. STEWART**  
Deputy Commissioner  
**MICHAEL D. GAMBLE**  
Deputy Commissioner  
**DONALD J. GRAHAM**  
Deputy Commissioner

January 18, 2019

## **NOTICE**

**TO:** All sellers making retail sales of prepaid wireless telecommunication services, to include, but not limited to, the sale of prepaid wireless minutes via phone, card, download, code, or any other manner of transaction

Please be advised that on October 1, 2018, the Alabama Statewide 911 Board adopted the flat rate of \$1.86 as the rate for the 9-1-1 service charge in Alabama effective January 1, 2019. Pursuant to Section 11-98-5.3(b), Code of Alabama 1975, as amended, the 9-1-1 service charge on each prepaid transaction increases to \$1.86 effective January 1, 2019.

Please note that this rate increase will be reflected on the January 2019 tax return, which is due on February 20, 2019.

If you have any questions regarding this notice or the Prepaid Wireless 9-1-1 Return, 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  
Montgomery, AL 36132-7710  
Phone: 334-242-1490  
Fax: 334-353-7666