



State of Alabama

Department of Revenue

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

09-Jul-2019

NOTICE

SUBJECT: Act 2019-382 – Simplified Sellers Use Tax Amnesty, Class Action Protection, and Clarification of Nontaxable Transactions

Effective June 5, 2019, Act 2019-382 amends §40-23-199, Code of Alabama, 1975, to provide the following:

- Eligible sellers participating in the Simplified Sellers Use Tax Program shall be granted amnesty for any **uncollected** simplified sellers use tax that may have been due on sales made to purchasers in the state for all periods preceding October 1, 2019.
- No class action may be brought against an eligible seller in any court of this state on behalf of customers for an overpayment of simplified sellers use tax.
- Clarifies transactions for which simplified sellers use tax cannot be collected and remitted. The simplified sellers use tax shall not be collected and remitted in lieu of the sales and use tax collected by a licensing official pursuant to §40-23-104. Nontaxable transactions for simplified sellers use tax are: automotive vehicles, motorboats, truck trailers, trailer, semitrailer, manufactured homes, and travel trailers that must be licensed in this state by the county licensing official.

To read Act 2019-382 in its entirety, and other information pertaining to the Simplified Sellers Use Tax Program, please visit our website: <https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/>.

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

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Sales & Use Tax Division
P.O. Box 327710
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