



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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August 10, 2017

Business License Newsletter

Fall 2017

NEW COMMISSIONER OF REVENUE



Vernon Barnett was appointed Alabama's Commissioner of Revenue effective May 2017. Please ensure that Commissioner Barnett's name is shown on all 2017-2018 business licenses.

DATA EXCHANGE PORTAL (DEP)



ADOR has a new secure web application called the ADOR Data Exchange Portal (DEP). This Data Exchange Portal (DEP) is managed and maintained by the Computer Security Group within ADOR. It allows external users, employees, and/or external partners to exchange information with ADOR in a secure manner. Currently, business privilege license files are received via the server located at: <https://ftp.alabama.gov/thinclient/Login.aspx>. This mechanism of sending report files will be replaced with the new Data Exchange Portal located at <https://ftp.revenue.alabama.gov>. The ADOR Data Exchange Portal (DEP) is more secure since files and/or data are encrypted in transit and at rest. This new Data Exchange Portal (DEP) is fast and simple to use. Each user will have an account just as they did with the older web application. When the user logs in, they will automatically "land" in their home default folder. The user will upload the file(s) and then log out when done. An email notification is sent to the user indicating that the transfer was successful. **As a reminder, passwords must be updated every 60 days or you will be locked out of the website.**



PORTAL.

**PLEASE COMPLETE THE
ENCLOSED CONTACT SHEET TO
SIGN UP FOR THE NEW DEP**

BUSINESS LICENSE REPORTS



When inputting business license data, do not include a dash "-" in the zip code field. This distorts the data when it is imported into the license database.

LICENSE AMOUNTS



Recently, numerous questions have been received regarding the license amounts printed in the License Handbook. Please make taxpayers aware that the amount shown includes the 50% county amount as allowed per Section 40-12-2(e).

2017-18 LICENSE YEAR PAPER



The color of the privilege license paper for 2017 – 2018 is **Yellow #114**. If your county is currently printing its licenses on paper that you purchased rather than the paper supplied by the State Comptroller's office, please use this color for the new license year. **IF YOU DECIDE NOT TO USE THIS PAPER, PLEASE NOTIFY THE COMPTROLLER'S OFFICE AT 334-242-7070.**

REPEALED LICENSES

Per Act 2015-70, the following code sections were repealed and **should no longer be sold.**

However, some counties have continued to issue these licenses, resulting in refunds due to the taxpayers.

40-12-76 Coal and coke dealers maintaining yard

40-12-120 Lightning rods

40-12-77 Coal and coke dealers not maintaining yard

40-12-132 Moving picture shows; Transient

40-12-85 Cotton buyers

40-12-142 Pig iron storage operators

40-12-86 Cotton compresses

40-12-164 Supply cars

40-12-95 Devices for testing skill/strength

40-12-170 Trading stamps

40-12-109 Hat cleaning establishments

40-12-173 Theatrical and vaudeville shows

40-12-119 Legerdemain and sleight of hand

40-12-175 Turpentine and resin

**CODE SECTIONS WITH FREQUENT QUESTIONS****Section 69**

Q. When should a Section 69(A) versus 69(B) be sold?

Section 69 (a) covers only cans and bottles. If the business is selling fountain drinks, tea, coffee, etc. only a Section 69(b) is required.

Section 315

Q. When are beauty salons required to purchase a Section 315 license?

The Section 315 license is required only if products are being sold, e.g. shampoo, conditioner, etc.

Section 124

Q. What type license does a manicurist working in a salon require?

If the manicurist is employed by the salon, a Section 61 is required. If they are self-employed, a Section 124 license is required.

Section 126

Q. Do nurse practitioners require a Section 126 license?

Yes. As nurse practitioners are writing prescriptions, they are "engaged in the practice of medicine" and therefore subject to the Section 126 license.

Section 105

Q. Are persons selling fruits exempt from the Section 105 license?

No. According to Section 40-12-105, all persons selling fruit from a stand, store or other permanent location must obtain a license. Section 105 does not provide an exemption for homegrown fruits. Furthermore, if a fruit dealer is selling home grown fruit with no established place of business, the dealer would not be required to obtain the Section 105 nor the Section 174 transient vendor. Note: See Section 174(f) - transient vendors of fruit who sell homegrown fruits are exempt from this license.

**FREQUENTLY CALLED NUMBERS**

Please share the following numbers with taxpayers requesting information.

	AGENCY	TELEPHONE #
Alabama Income Tax Refunds	ADOR/Income Tax Division	(855) 894-7391
Business Privilege Tax	ADOR/Income Tax Division	(334) 353-7923
Car dealers, tent sales	ADOR/Motor Vehicle Division	(334) 242-9000
Cosmetology	Cosmetology & Barbering Board	(334) 242-1918
Contractors	General Contractor's Board	(334) 272-5030
Driver's licenses	Alabama Law Enforcement Agency	(334) 242-4400
Home builders	Home Builder's Board	(334) 242-2230
FEINs/taxpayer identification	Internal Revenue Service	(800) 829-1040
Pardons / paroles	Pardons & Parole Board	(334) 242-8700
Registering LLC or Corp	Alabama Secretary of State	(334)242-7200

BEST SEMINARS

ADOR provides business seminars for new and existing business owners called Business Essentials for State Taxpayers (B.E.S.T.). The B.E.S.T. seminars, hosted by local ADOR representatives, provide new and existing business taxpayers with a brief but comprehensive overview of Alabama's business taxes, tax obligations, the forms required, as well as information on electronic filing and other requirements. In addition, B.E.S.T. seminar attendees receive handouts and a comprehensive booklet that outlines the various taxes and includes important and useful ADOR phone numbers and website addresses. Below is a schedule of upcoming sessions. **PLEASE SHARE THIS INFORMATION WITH TAXPAYERS.** See ADOR's website for updates.

CITY	DATE	TIME	LOCATION	MAKE A RESERVATION
Auburn/Opelika	August 17	10 a.m.	CASIC Building, Room 109 559 Devall Drive Auburn, AL 36830	Marcia Sanders 334-887-9549, ext. 221
Auburn/Opelika	November 7	10 a.m.	CASIC Building, Room 109 559 Devall Drive Auburn, AL 36830	Marcia Sanders 334-887-9549, ext. 221
Birmingham	September 12	10 a.m.	Jefferson-Shelby Taxpayer Service Center 2020 Valleydale Road, Suite 280 Hoover, AL 35244	205-733-2740
Birmingham	December 12	10 a.m.	Jefferson-Shelby Taxpayer Service Center 2020 Valleydale Road, Suite 280 Hoover, AL 35244	205-733-2740
Dothan	September 7	1:30 p.m.	Dothan Area Chamber of Commerce 102 Jamestown Blvd. Dothan, AL 36302	Kathy Clements/Jennifer Townsend 334-793-5803
Dothan	December 5	1:30 p.m.	Dothan Area Chamber of Commerce 102 Jamestown Blvd. Dothan, AL 36302	Kathy Clements/Jennifer Townsend 334-793-5803
Gadsden	September 19	10 a.m.	Gadsden/Etowah County Chamber of Commerce 1 Commerce Square Gadsden, AL 35901	Fabre Lawrence 256-547-0554, ext. 3081
Gadsden	December 14	10 a.m. or 3 p.m.	Gadsden/Etowah County Chamber of Commerce 1 Commerce Square Gadsden, AL 35901	Fabre Lawrence 256-547-0554, ext. 3081
Huntsville	October 17	9 a.m. or 1 p.m.	Huntsville Taxpayer Service Center 4920 Corporate Drive, Suite H	Jane Richardson/ Dicillia Holman 256-837-2319, ext. 0

CITY	DATE	TIME	LOCATION	MAKE A RESERVATION
			Huntsville, AL 35805	
Mobile	October 12	10 a.m. or 2 p.m.	Mobile Taxpayer Service Center Bel Air Tower 851 E. I-65 Service Road South Mobile, AL 36606	Jerlean Hudson 251-344-4737, ext. 3539
Montgomery	October 19	11 a.m.	Montgomery Taxpayer Service Center 2545 Taylor Road Montgomery, AL 36117	Amanda Turner 334-242-2677
Muscle Shoals	August 15	9:30 a.m.	Shoals Chamber of Commerce Shoals Center for Business and Economic Development 20 Hightower Place Florence, AL 35630	Jason Jones 256-383-4631, ext. 1099
Muscle Shoals	November 15	9:30 a.m.	Shoals Chamber of Commerce Shoals Center for Business and Economic Development 20 Hightower Place Florence, AL 35630	Jason Jones 256-383-4631, ext. 1099
Tuscaloosa	November 14	2 p.m.	Tuscaloosa Taxpayer Center 1434 22nd Ave. Tuscaloosa, AL 35401	Joyce Breland 205-759-2571, ext. 6224

BUSINESS LICENSE HANDBOOKS

An updated version of the business license handbook will be available on the Department's website at https://revenue.alabama.gov/wp-content/uploads/2017/05/Handbook_of_Privilege_Store_Licenses.pdf by **October 2, 2017**. Please visit the webpage to download an updated copy. Note: The website has been recently redesigned. The handbook may be found by clicking on the following:

- **Services** located at the top of the page
- **Business Licensing** under the Business & License Tax Division
- **Handbook of Privilege & Store Licenses** under Resources

AUTOMOTIVE DISMANTLERS AND PARTS RECYCLERS LICENSEES BUYER'S IDENTIFICATION CARDS

Effective **September 1, 2017**, the Business & License Tax Division, Severance & License Section, will no longer administer the Automotive Dismantler and Parts Recycler licenses nor the Buyer's Identification (BID) cards. This administrative function will be transferred to the Department's **Motor Vehicle Division**. You may contact their office at 334-242-9000.