

**ONE SPOT Conference Call**  
**Tuesday, December 12, 2023, 10:30 a.m.**  
**Next Meeting: January 9, 2024, 10:30 a.m.**  
**Summary of Topics Discussed**

**Continuing ONE SPOT Conference Calls**

It had been discussed a few months prior ending the ONE SPOT conference calls. The Department has decided to continue the ONE SPOT conference calls. Therefore, the ONE SPOT calls will continue to be the 2<sup>nd</sup> Tuesday of each month at 10:30 a.m.

**Food/Grocery Tax Rates Available in ONE SPOT**

Effective September 1, 2023, a food/grocery rate was added into ONE SPOT for each locality. Pursuant to Act 2023-554, the food/grocery rate for each locality is equal to the locality's general sales tax rate that was in effect as of June 15, 2023. Local governments can reduce their food/grocery rate in 25 percent (25%) increments in any year when there is sufficient growth in their local General Fund. Food has the same meaning as defined in 7 U.S.C. § 2011, for the purpose of the federal Supplemental Nutrition Assistance Program (SNAP). SNAP eligible food items generally include any food or food product for home consumption, except alcoholic beverages, tobacco, hot foods, or hot food products ready for immediate consumption. For additional information on SNAP eligible and ineligible items, visit <https://www.fns.usda.gov/snap/eligible-food-items>.

Please ensure that your taxpayers are aware of the filing requirement for both state and local taxes at the grocery rate. It is important that the figures be filed correctly for reporting purposes to the Alabama Legislature.

**Grocery Tax and New Export File Layout**

As a reminder, a new export file layout is available on the website. This new export file layout includes the grocery tax rate type. The export file layout can be found under the Sales and Use Tax Division's homepage, going to the Local Government's section, the ONE SPOT tab, and scrolling down to "Return and Payment Export File Layouts".

If a test file is needed that contains the grocery rate that can be altered for your own use, please email [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) to request one.

**2024 Severe Weather Tax Holiday**

The 2024 Severe Weather Tax Holiday begins at 12:01 a.m. on Friday, February 23, 2024, and ends at midnight on Sunday, February 25, 2024. The deadline to notify ALDOR of your locality's participation is January 23, 2024. If your locality has passed an ordinance/resolution in the past to participate each year until further notification, no action is required.

**New Local Government Portal**

On Monday, December 11, 2023, the Alabama Department of Revenue (ALDOR) deployed the redesigned online reports site, the Local Government Portal, to include a new feature which allows localities to submit required documents, such as ordinances, resolutions, and other forms. Some of the documents that are available for submission through the Local Government Portal are changes in administration, new tax levy, rate changes, back-to-school sales tax holiday ordinances/resolutions, severe weather preparedness sales tax holiday, annexations, deannexations, and ceasing police jurisdiction

services. This change comes with the goal of streamlining ALDOR and locality communication, as well as centralizing data. Additional new features will be available in the upcoming months for localities to update their banking information for tax disbursements to state administered localities and tax disbursements to non-state administered localities for payments erroneously received by ALDOR intended for non-state administered localities.

### **New Debit Block Code**

Before January 31, 2024, taxpayers that pay taxes through My Alabama Taxes (MAT) using bank accounts that employ a debit block which require an Originating Company ID (or debit block code) to be approved for ACH debits, must provide their bank or financial institution an additional debit block code. This change is required because ALDOR is changing banks. Not all bank accounts require this feature. If the taxpayer is unsure if his/her bank or financial institution account utilizes a debit block, the taxpayer will need to contact their bank or financial institution to verify. The new Originating Company ID is MAT6045055, and it should be added before January 31, 2024, to avoid interruption in processing future payments. The current Originating Company ID should not be removed until after January 31, 2024, so that payments made before that date do not fail.

Also, taxpayers should not remove the Originating Company ID, 2621862182, which is for local motor fuel taxes and non-state administered local sales, use, rental, and lodgings taxes filed through MAT/Single Point/ONE SPOT. This code will not be changing.

If you receive calls from your taxpayers with questions regarding this, you can refer them to ALDOR's Taxpayer Assistance Group at 334-353-8096.

### **Questions**

No questions were voice during the conference call.

**Next Conference Call** - Next meeting will be Tuesday, January 9, 2024, at 10:30 a.m.

**ONE SPOT Conference Call**

**Tuesday, November 14, 2023, 10:30 a.m.**

**Next Meeting: December 12, 2023, 10:30 a.m.**

**Summary of Topics Discussed**

The ONE SPOT conference call had to be cancelled due to a scheduling conflict.

**Next Conference Call** - Next meeting will be Tuesday, December 12, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, October 10, 2023**  
**Next Meeting: November 14, 2023, 10:30 a.m.**  
**Summary of Topics Discussed**

There was no conference call held in October 2023.

**Next Conference Call** - Next meeting will be Tuesday, November 14, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, September 12, 2023, 10:30 a.m.**  
**Next Meeting: October 10, 2023, 10:30 a.m.**  
**Summary of Topics Discussed**

**Ending ONE SPOT Conference Calls**

The idea of ending the ONE SPOT conference calls was mentioned during the August 2023 conference calls. No verbal oppositions were mentioned during that call. It was discussed that the last ONE SPOT conference call could possibly be September 12, 2023. Since the August 2023 ONE SPOT conference call, a locality has requested that the ONE SPOT calls continue until at least the end of the year due to the new grocery/food rate type being introduced into ONE SPOT effective September 1, 2023. Therefore, if no more verbal or written oppositions are presented by the December 2023 ONE SPOT conference call, the last ONE SPOT conference call will be held on December 11, 2023, at 10:30 a.m.

**Food/Grocery Tax Rates Available in ONE SPOT**

Effective September 1, 2023, a food/grocery rate has been added into ONE SPOT for each locality. Pursuant to Act 2023-554, the food/grocery rate for each locality is equal to the locality's general sales tax rate that was in effect as of June 15, 2023. Local governments can reduce their food/grocery rate in 25 percent (25%) increments in any year when there is sufficient growth in their local General Fund. Food has the same meaning as defined in 7 U.S.C. § 2011, for the purpose of the federal Supplemental Nutrition Assistance Program (SNAP). SNAP eligible food items generally include any food or food product for home consumption, except alcoholic beverages, tobacco, hot foods, or hot food products ready for immediate consumption. For additional information on SNAP eligible and ineligible items, visit <https://www.fns.usda.gov/snap/eligible-food-items>.

**2024 Severe Weather Tax Holiday**

Mark your calendars. The 2024 Severe Weather Tax Holiday begins at 12:01 a.m. on Friday, February 23, 2024, and ends at midnight on Sunday, February 25, 2024. The deadline to notify ALDOR of your locality's participation is January 23, 2024. If your locality has passed an ordinance/resolution in the past to participate each year until further notification, no action is required.

**Questions**

A locality asked if the daily ONE SPOT download files will change because of the food/grocery rate. The only change to the daily ONE SPOT download files is that there will be a GROC rate type for sales, consumers use, sellers use, and direct pay tax types.

**Next Conference Call** - Next meeting will be Tuesday, October 10, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, August 11, 2023, 10:30 am**  
**Next Meeting: September 12, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Ending ONE SPOT Conference Calls**

The idea of ending the ONE SPOT conference calls was mentioned. No verbal opposition was mentioned. Any locality opposed to ending the ONE SPOT conference calls should email the [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) email address to pose their opposition with their reason(s). Any issues regarding the ONE SPOT site will be published through a mass email through the [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) email address. It was discussed that the last ONE SPOT conference call could possibly be September 12, 2023.

**Questions**

Mountain Brook expressed trying to get access for an employee to the online reports site. Mountain Brook was directed to send an email to [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov) or to [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) and the paperwork necessary would be emailed back to Mountain Brook to get the employee access.

**Next Conference Call** - Next meeting will be Tuesday, September 12, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, July 11, 2023, 10:30 am**  
**Next Meeting: August 8, 2023, 10:30 am**  
**Summary of Topics Discussed**

### **Back To School Sales Tax Holiday**

The Back-to-School Sales Tax Holiday begins at 12:01 AM on Friday, July 21, 2023, and ends at midnight on Sunday, July 23, 2023. The deadline to notify the Department of your locality's participation was June 21, 2023.

### **HB479 – Grocery Tax and New Export File Layout Available**

HB479 reduces the rate on “food” effective 9/1/2023. According to HB479, food as defined for the purposes of the federal Supplemental Nutrition Assistance Program (SNAP) shall also apply to county and municipal sales and use taxes. The rate on “food” for a county or municipality shall be established as the general rate that is in place on the effective date of the act, unless otherwise provided by law. As a result, ONE SPOT will be updated to include a “grocery” rate type on the return effective 9/1/2023 for returns filed beginning in October 2023. Taxpayers will need to separate qualifying “food” items from other items taxed at the general rate on the local tax return in addition to the sales/use tax return.

A new export file layout is available on the website. The export file layout can be found under the Sales and Use Tax Division's homepage, going to the Local Governments section, the ONE SPOT tab, scrolling down to “Return and Payment Export File Layouts.

If a test file is needed that contains the grocery rate that can be altered for your own use, please email [onespot@revenue.alabama.gov](mailto:onespot@revenue.alabama.gov) to request one. This should be available by the end of the day.

### **Questions**

**Next Conference Call** - Next meeting will be Tuesday, August 8, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, June 13, 2023, 10:30 am**  
**Next Meeting: July 11, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Back To School Sales Tax Holiday**

The Back-to-School Sales Tax Holiday is coming up. The Back-to-School Sales Tax Holiday begins at 12:01 a.m. on Friday, July 21, 2023, and ends at midnight on Sunday, July 23, 2023. The deadline to notify the Department of your locality's participation is June 21, 2023. If your locality has been noted with the Department as being a participant each year until your ordinance/resolution is rescinded, no response is needed. If you are not a perpetual participant, please submit a certified copy of an adopted resolution or ordinance prior to the deadline. A list of all counties and municipalities participating in the Back-to-School Sales Tax Holiday will be published on the Department's website. Notification of participation in the sales tax holiday may not be included in the published list if received after June 21, 2023.

**ONE SPOT Files and Holidays**

Monday, June 19, 2023 has been declared a State holiday. It is also a Federal holiday. Therefore, there will be no return (NSA) or payment files available for download on that day.

Tuesday, July 4, 2023 is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that day.

**HB479 – Grocery Tax**

HB479 reduces the rate on "food" effective 9/1/2023. According to HB479, food as defined for the purposes of the federal Supplemental Nutrition Assistance Program (SNAP) shall also apply to county and municipal sales and use taxes. The rate on "food" for a county or municipality shall be established as the general rate that is in place on the effective date of the act, unless otherwise provided by law. As a result, ONE SPOT will be updated to include a grocery (GROC) rate type on the return effective 9/1/2023 for returns filed beginning in October 2023. Taxpayers will need to separate qualifying "food" items from other items taxed at the general rate on the local tax return in addition to the state sales/use tax return.

A new export file layout will be available on the website in the next few days. The export file layout can be found under the Sales and Use Tax Division's homepage, going to the Local Governments section, the ONE SPOT tab, scrolling down to "Return and Payment Export File Layouts.

[\(https://www.revenue.alabama.gov/sales-use/one-spot-information-for-municipal-county-governments/\)](https://www.revenue.alabama.gov/sales-use/one-spot-information-for-municipal-county-governments/)

**Questions**

Is the State reducing county and municipal tax rate on "food"? No. Only the State sales tax rate on "food" is being reduced. The "food" rate for counties and municipalities will be set as the same as their general rate that is in place on the effective date of the act.

Will the State be notifying grocery stores of the reduced State sales tax rate on "food"? A notice will be posted on the website regarding the reduced rate on "food".

Can an email be sent to out to localities and include a link to the web notice? Yes. An email will be sent out once approval is given from upper management and a link to the web notice will be provided in the email.

**Next Conference Call** - Next meeting will be Tuesday, July 11, 2023, at 10:30 a.m.



**ONE SPOT Conference Call**  
**Tuesday, May 9, 2023, 10:30 am**  
**Next Meeting: June 13, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Back To School Sales Tax Holiday**

The Back-to-School Sales Tax Holiday is coming up. The Back-to-School Sales Tax Holiday begins at 12:01 a.m. on Friday, July 21, 2023, and ends at midnight on Sunday, July 23, 2023. January 24, 2023. The deadline to notify the Department of your locality's participation is June 21, 2023. If your locality has been noted with the Department as being a participant each year until your ordinance/resolution is rescinded, no response is needed. If you are not a perpetual participant, please submit a certified copy of an adopted resolution or ordinance prior to the deadline. A list of all counties and municipalities participating in the Back-to-School Sales Tax Holiday will be published on the Department's website. Notification of participation in the sales tax holiday may not be included in the published list if received after June 21, 2023.

**ONE SPOT Files and Holidays**

Monday, May 29th, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that Monday.

Monday, June 5th, is a State holiday. There will be no return (NSA) file available for download on Tuesday, June 6th, because there will be no file export from ADOR on the evening of the 5th.

**ONE SPOT File Availability**

The ONE SPOT daily files can now be downloaded anytime after midnight. Example: The Wednesday May 10th return and payment files can be downloaded at 12:01 a.m. or after, on 5/10/2023. For those who have a "web service" logon and have programed an automated download process, you can now alter the time the files are downloaded and start your system imports before the normal work hours. If you do not currently have a web service logon and would like one so that your IT department can automate your downloads, please email [onespotsupport@revenue.alabama.gov](mailto:onespotsupport@revenue.alabama.gov) to request a "web service logon".

**Questions**

None.

**Next Conference Call** - Next meeting will be Tuesday, June 13, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, April 11, 2023, 10:30 am**  
**Next Meeting: May 9, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Back To School Sales Tax Holiday**

The Back-to-School Sales Tax Holiday is coming up. The Back-to-School Sales Tax Holiday begins at 12:01 a.m. on Friday, July 21, 2023, and ends at midnight on Sunday, July 23, 2023. January 24, 2023. The deadline to notify the Department of your locality's participation is June 21, 2023. If your locality has been noted with the Department as being a participant each year until your ordinance/resolution is rescinded, no response is needed. If you are not a perpetual participant, please submit a certified copy of an adopted resolution or ordinance prior to the deadline. A list of all counties and municipalities participating in the Back-to-School Sales Tax Holiday will be published on the Department's website. Notification of participation in the sales tax holiday may not be included in the published list if received after June 21, 2023.

**Credit Card Payments**

Taxpayers now have the option to pay state sales tax accounts using a credit card on the MAT system. Taxpayers cannot make credit card payments for non-state administered localities. Taxpayers can make a credit card payment for only state administered localities. The taxpayer must opt out of paying state administered localities when filing the return. The taxpayer may then file the return including both state and non-state administered localities and pay for non-state administered localities. The taxpayer will then go back into the period to pay for the state administered localities using the credit card option.

**Questions**

**Next Conference Call** - Next meeting will be Tuesday, May 9, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, March 14, 2023, 2023, 10:30 am**  
**Next Meeting: April 11, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Back To School Sales Tax Holiday**

The Back-to-School Sales Tax Holiday is coming up. The Back-to-School Sales Tax Holiday begins at 12:01 a.m. on Friday, July 21, 2023, and ends at midnight on Sunday, July 23, 2023. January 24, 2023. The deadline to notify the Department of your locality's participation is June 21, 2023. If your locality has been noted with the Department as being a participant each year until your ordinance/resolution is rescinded, no response is needed. If you are not a perpetual participant, please submit a certified copy of an adopted resolution or ordinance prior to the deadline. A list of all counties and municipalities participating in the Back-to-School Sales Tax Holiday will be published on the Department's website. Notification of participation in the sales tax holiday may not be included in the published list if received after June 21, 2023.

**Credit Card Payments**

Taxpayers now have the option to pay state sales tax accounts using a credit card on the MAT system. Taxpayers cannot make credit card payments for non-state administered localities. Taxpayers can make a credit card payment for only state administered localities. The taxpayer must opt out of paying state administered localities when filing the return. The taxpayer may then file the return including both state and non-state administered localities and pay for non-state administered localities. The taxpayer will then go back into the period to pay for the state administered localities using the credit card option.

**Questions**

Several localities requested website information regarding credit card payments for state-administered vs non-state administered localities – At this time, that information has not been published on the website. The taxpayer will see the option to pay this way once logged into the MAT system and filing a tax return.

Locality asked if the Department was closing accounts due to zero reported taxable sales for the prior twelve months more than once a year – No, the Department only closes these accounts one time a year

**Next Conference Call** - Next meeting will be Tuesday, April 11, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, February 14, 2023, 2023, 10:30 am**  
**Next Meeting: March 14, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Holiday**

The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. January 24, 2023 was the deadline to notify ADOR for participation in the tax holiday. If a resolution/ordinance is submitted after the due date, the web site may or may not be able to be updated in time to reflect the locality's participation/non-participation status

**Holidays and Files**

Monday, February 20, 2023 is a State and Federal holiday. Therefore, February 20, 2023 will not show in the online reports for downloads. All files will be available for download on February 21, 2023 as normal.

**Interest Rates**

The IRS announced that interest rates for the second quarter in 2023 will remain the same for the calendar quarter beginning April 1, 2023. The underpayment interest rate will remain at 7%.

**Credit Card Payments**

Taxpayers now have the option to pay state sales tax accounts using a credit card on the MAT system. At this time this does not include local taxes, but that could be an option available to taxpayers soon in the MAT system. Alabama Department of Revenue will keep you informed on the development of this feature.

**Next Conference Call** - Next meeting will be Tuesday, March 14, 2023, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, January 10, 2023, 10:30 am**  
**Next Meeting: February 14, 2023, 10:30 am**  
**Summary of Topics Discussed**

**Severe Weather Preparedness Holiday**

The Severe Weather Preparedness Holiday is coming up. The Severe Weather Preparedness Holiday begins at 12:01 a.m. on Friday, February 24, 2023, and ends at midnight on Sunday, February 26, 2023. January 24, 2023 is the deadline to notify ADOR for participation in the tax holiday.

**Holidays and Files**

Monday, January 16, 2023 is a State and Federal holiday. Therefore, January 16, 2023 will not show in the online reports for downloads. All files will be available for download on January 17, 2023 as normal.

**Any Questions?**

**Next Conference Call** - Next meeting will be Tuesday, February 14, 2023, at 10:30 a.m.