

Business License Newsletter

Fall 2023

STATE/COUNTY BUSINESS PRIVILEGE LICENSES UPDATES
AND REQUIRED INFORMATION

2023-24 LICENSE YEAR PAPER COLOR

The color of the privilege license paper for 2023-24 is **Blue (processed blue)**. If your county is currently printing its licenses on paper that you purchased rather than the paper supplied by the State Comptroller's Office, then please use this color for the new license year. **If you decide not to use the comptroller's paper, then please notify their office at 334-242-7830 or send an email to Jenny.Neese@comptroller.alabama.gov.**

The State Comptroller **KATHLEEN D. BAXTER** and Commissioner of Revenue **VERNON BARNETT** must be displayed on all business privilege licenses. **Note:** If using an electronic signature for the commissioner, permission must be granted prior to applying it to the license.



2023 LEGISLATIVE UPDATES

Act 2023-71 provides for the regulation and sale of alcoholic

beverages in the unincorporated areas of Autauga County and allows the Autauga County Commission to issue a separate business privilege license for persons/businesses required to have a retail license.

Act 2023-397 establishes the licensing and regulating of private investigator apprentices and updates the Alabama Private Investigation Board's responsibilities.

Act 2023-523 establishes the guidelines to allow all municipalities to permit the sale of alcoholic beverages from a food truck within entertainment districts.

Act 2023-525 provides a nonprofit be issued an Alcoholic Beverage Control Board license to host a wine festival.

Act 2023-529 allows the electronic posting of notices by a county or municipality.

Alabama
Department
of Revenue



INSIDE THIS ISSUE

License Paper Color.....	1
2023 Legislative Updates.....	1
Data Exchange Portal Updates.....	2
Reminders.....	2
Frequent Licensing Requirement Questions.....	2
Resources.....	2

CONTACT US

Please make sure that you are using our correct mailing address when sending information to our office:

Business and License Tax Division
Severance and License Section
Attn: Kimberly Simmons
P.O. Box 327550
Montgomery, AL 36132-7550
license.account@revenue.alabama.gov

334-353-7827, OPTION 5
334-353-1809 (FAX #)

DATA EXCHANGE PORTAL (DEP) UPDATE

In 2020, ALDOR offered local county governments and their vendors the capability of securely submitting the monthly business license reports to the ALDOR Data Exchange Portal (DEP) using an SFTP connection along with an SSH Private/Public key pair. In the last two years, we had 52 localities convert to the DEP method.

We encourage all counties/vendors who have not converted to the DEP method when filing the monthly business license reports to contact ALDOR at 334-353-7827, Option 5, or license.account@revenue.alabama.gov to obtain the registration form. For additional information visit <https://www.revenue.alabama.gov/fall-2021-business-license-newsletter/>.

REMINDERS:

Business license reports/checks are required to be mailed to our office by the 20th of the month (by the 30th in October, November, and December).

Also, verify you have printed all the required pages of the business license reports before placing in the mail. This should include the store, chain, transfer reports, and recapitulation.

Please verify your mailing labels are addressed to the address as shown in the Contact Section of page 1.

FREQUENT LICENSING REQUIREMENT QUESTIONS

LICENSE TRANSFER FEES: Per Section 40-12-15, when a business is sold to a new owner, the license may be transferred for a fee of \$1. The \$1 fee applies to each license code section shown on the license. For example, if a store is sold and the previous owner purchased Sections 315, 44, 69, 72 licenses, then the transfer fee would be \$4.

CBD OIL SHOPS : A Section 315 license is required if the product is being sold at the location.

AIRBNB : A Section 115 license is required if there are five or more bedrooms.

VAPE SHOP : A Section 315 license is required. Contact the ABC Board for additional requirements.

INTERSTATE TRUCKING COMPANIES: No license required. However, they will need to contact the Motor Vehicle Division, Motor Carrier Services, and ALDOT to obtain IFTA and IRP permits.

SECTION 151: Fast food places are considered restaurants because they offer a meal and have a dining area where food is consumed on premises. Mall food courts and other food places where the food is sold for off-premise consumption need a Section 91 (deli) or 153 (sandwich) license.

RESOURCES

Please refer to the Privilege License Handbook for clarification on licenses prior to contacting the Severance and License Section regarding what type licenses should be sold to a taxpayer (staff members have the same information that is available in the book). For your convenience, the Privilege License Handbook and the Quick Reference Guide are available at <https://www.revenue.alabama.gov/division/business-license/>. **If a link to the handbook is shown on your county's webpage, please update the link to reflect the correct version.**

Please make sure the contact number and address shown at <https://www.revenue.alabama.gov/business-license/county-probate-office-directory/> is correct for your county. If any changes are required, contact our office at 334-353-7827 or email us at license.account@revenue.alabama.gov.

Business Essentials for State Taxpayers (B.E.S.T.) webinars provide 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. For more information, visit <https://www.revenue.alabama.gov/b-e-s-t/>.