

**ONE SPOT Conference Call**  
**Tuesday, May 14, 2024, 10:30 a.m.**  
**Next Meeting: June 11, 2024, 10:30 a.m.**

**Summary of Topics Discussed**

**ONE SPOT Emailed Question**

A question was received through the [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) email asking if the cease dates on records provided through ONE SPOT are accurate. The question resulted from a taxpayer contacting ALDOR to cease their state tax account. The taxpayer wanted the cease date on their account to be a few months in the past prior to the day the taxpayer contact ALDOR to request the account be closed. The taxpayer was informed by an ALDOR agent that cease dates were not backdated and that the account would be closed at the end of the current reporting period. The taxpayer had not filed returns for the periods after the requested cease date and did not understand why the Department would not backdate the cease date.

The Department does not backdate cease or opening dates for audit purposes. If the taxpayer has/had an open and valid sales tax license during the months in question, ALDOR's records need to reflect that.

**Local Government Portal Documents Upload**

Ordinances, resolutions, sales tax holidays documents, tax rate change forms, tax administration change forms, etc. are encouraged to be submitted to the Department through the Local Government Portal. This can be completed by:

- Logging into the Local Government Portal
- Under the "Document Submission" section, click on "Ordinances, Resolutions and Forms"
- Follow the prompts to choose the appropriate selections for the document type being submitted

The Department will get the document and will approve, deny, or request additional information for the submitted documents. Localities will be able to view submitted documents and have a history of them through the Local Government Portal. If you have questions regarding this, please email [localtaxunit@revenue.alabama.gov](mailto:localtaxunit@revenue.alabama.gov) or [pspears@revenue.alabama.gov](mailto:pspears@revenue.alabama.gov) for assistance.

**Upcoming Holidays and ONE SPOT Files Availability**

Monday, May 27, 2024 is a State and Federal holiday. Therefore, there will be no return (NSA) or payment files available for download on Monday, May 27, 2024

Monday, June 3, 2024 is a State holiday. Therefore, there will be no return (NSA) file available for download on Tuesday, June 4, because there will be no file export from ALDOR on the evening of June 3, 2024.

**Email Concerns/Questions**

- A question was asked if the Local Government Portal is the only way to submit documents to ALDOR – No, it is another avenue to send the documents to ALDOR and will provide a history of document submission

If issues/concerns are noticed please email them to [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) for assistance.

**Next Conference Call** - Next conference call is scheduled for Tuesday, June 11, 2024, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, April 9, 2024, 10:30 a.m.**  
**Next Meeting: May 14, 2024, 10:30 a.m.**  
**Summary of Topics Discussed**

The ONE SPOT Conference Call was cancelled for today. No issues/concerns/comments regarding the ONE SPOT filing system have been reported and none have been noticed since last month's ONE SPOT Conference Call.

If issues/concerns are noticed please email them to [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) for assistance.

**Next Conference Call** - Next conference call is scheduled for Tuesday, May 14, 2024, at 10:30 a.m.

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

**Non-ALDOR Attendees:**

Hueytown

**New Information:**

No new information/concerns/issues were brought up in the ONE SPOT conference.

No new questions/concerns/issues were brought up during the conference call by localities.

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

**ONE SPOT Conference Call**  
**Tuesday, February 13, 2024, 10:30 a.m.**  
**Next Meeting: March 12, 2024, 10:30 a.m.**  
**Summary of Topics Discussed**

**Non-ALDOR Attendees:**

Hueytown, Jefferson County, Avenu Insights & Analytics

**2024 Municipal Police Jurisdiction Report**

In compliance with Act 2021-297, the annual municipal police jurisdiction report is due by 3/1/2024 to the Department of Examiners of Public Accounts. Annual reports may be submitted electronically, via email to [municipalities@examiners.alabama.gov](mailto:municipalities@examiners.alabama.gov), or by U.S. Mail, to P.O. Box 302251, Montgomery AL 36104 and to the attention of Hannah Nelson.

Failure to file this annual report within 12 months of the report due date (March 1 of each year for the previous fiscal year) will result in the municipality losing its ability to collect any further license revenue or any other taxes or fees in the police jurisdiction outside the corporate limits.

A copy of the annual reporting form can be found at: <https://alison.legislature.state.al.us/epa-home> and then click on “What’s New” and then “Annual Reporting Form”. The form is in Excel format.

Each municipality collecting license revenue and other taxes or fees within its police jurisdiction outside the corporate limits shall prepare an annual report to be submitted to the Department of Examiners of Public Accounts. The report should include:

- An accounting of all license revenues and other taxes or fees collected in the police jurisdiction outside the corporate limits during the previous fiscal year; and
- A list of the services provided by the municipality and a list of service providers within the police jurisdiction outside the corporate limits.

Additionally, if the municipality provides police or fire protection within the police jurisdiction, the report shall include the following information:

- The total annual budget for each police department and fire department within the municipal corporate limits;
- The total number of calls responded to by each police or fire department within the municipal corporate limits; and
- The total number of calls responded to by each police or fire department within the police jurisdiction.

Note: For the police department, the call numbers reported should include the number of calls responded to as well as the number of citations and arrests made.

**Questions**

A question was asked by a locality through the [ONESPOT@revenue.alabama.gov](mailto:ONESPOT@revenue.alabama.gov) email prior to today’s conference call about the changes a taxpayer can make to their MAT account versus when they need to call the Alabama Department of Revenue.

A taxpayer can make most changes needed to their MAT account themselves in addition to other things. If a taxpayer cannot make changes through MAT, is unable to locate where to make changes, or has

questions regarding their tax account(s), the taxpayer can send a message through MAT to ALDOR without the need to call ALDOR. ALDOR will respond to their MAT message. A list of changes that can be made by a taxpayer through MAT are:

- The legal name cannot be changed through ONESPOT/MAT
- An Alias and DBA can be added for each different account number (state sales tax, local tax, consumers use tax, etc.)
- Register additional tax types/obtain a new tax account number
- Add/delete access to logons that have access to the taxpayer (third party, accountant, etc.)
- Apply for a certificate of exemption for a contractor's exempt project
- Submit an electronic funds transfer authorization agreement from (move funds from one acct type to another acct type)
- Pay a bill received from ALDOR
- Submit a Collection Statement Form (for requesting a payment plan for a Final Assessment that is in collections)
- Ask a question to be submitted to ALDOR (waiver request, acct question, etc.)
- Provide feedback about MAT/ONESPOT
- Submit a Nexus Questionnaire
- Submit a response to request for additional info
- Verify other businesses account numbers to determine the status of Alabama issued resale or exemption numbers provided by customers
- Associate account number with a Voluntary Disclosure Agreement (VDA)
- Cannot change username, but can update an individual's name associated with a username
- Update email
- Update phone number
- Change password
- Update secret question
- Update two-step verification settings (authentication app, text message, email)
- Completely delete profile
- View MAT messages
- Add/delete/update banking information
- View mail from ALDOR
- View previous MAT submissions
- Add/change location address
- Add/change mailing address
- File a Petition for Refund form
- Generate a sales/receipts summary (list of sales/receipts, deductions, taxable measure, tax due, discounts, total tax due, and tax paid for all localities for the selected filing periods)
- Print tax acct license
- Renew tax acct license annually

No new questions were brought up during the conference call.

**Next Conference Call** - Next meeting will be Tuesday, March 12, 2024, at 10:30 a.m.

**ONE SPOT Conference Call**  
**Tuesday, January 9, 2024, 10:30 a.m.**  
**Next Meeting: February 13, 2024, 10:30 a.m.**  
**Summary of Topics Discussed**

**Non-ALDOR Attendees: Hueytown, Calera, Montgomery Co.**

### **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**

Montgomery County has a taxpayer with a MAT filing issue that has been going on for a few weeks; it was requested that they send an email to [localtaxunit@revenue.alabama.gov](mailto:localtaxunit@revenue.alabama.gov) or [wanda.robbins@revenue.alabama.gov](mailto:wanda.robbins@revenue.alabama.gov) so that we could research the matter further.

**Next Conference Call** - Next meeting will be Tuesday, February 13, 2024, at 10:30 a.m.