

ONE SPOT Conference Call
Tuesday, November 12, 2024, 10:30 a.m.
Next Meeting: December 10, 2024, 10:30 a.m.

Summary of Topics Discussed

2025 Severe Weather Preparedness Sales Tax Holiday

The 2025 Severe Weather Preparedness Sales Tax Holiday will begin at 12:01AM on Friday, February 21, 2025, and ends at midnight on Sunday, February 23, 2025. The deadline to notify ALDOR to be included on the participating list on its website is January 21, 2025. By law, a resolution or ordinance must be adopted at least 30 days prior to the beginning of the sales tax holiday to be able to exempt “covered items” from county or municipal sales or use taxes.

ALDOR Central Office Moving from Gordon Persons Building to New Building

ALDOR still does not have a definite date for the move to the new building located at 375 S Ripley St, Montgomery AL 36104. This move should not affect the daily ONESPOT files and should not affect your taxpayers’ ability to contact ALDOR by phone.

Email Concerns/Questions

Please email all questions/concerns/issues to ONESPOT@revenue.alabama.gov for assistance.

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

ONE SPOT Conference Call
Tuesday, October 8, 2024, 10:30 a.m.
Next Meeting: November 12, 2024, 10:30 a.m.

Summary of Topics Discussed

ONE SPOT Conference Call was cancelled. There were no new issues or concerns to discuss.

Email Concerns/Questions

Please email all questions/concerns/issues to ONESPOT@revenue.alabama.gov for assistance.

Next Conference Call - Next conference call is scheduled for Tuesday, November 12, 2024, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, September 10, 2024, 10:30 a.m.
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Summary of Topics Discussed

8/23/2024 ONESPOT File

The 8/23/2024 ONESPOT payment file for five localities did not match the deposit amount received in the bank account. The issue was corrected, and the five localities were notified. If you notice an issue with your 8/23/2024 ONESPOT payment file not matching the corresponding bank deposit, please let ALDOR know so we can get it corrected.

Central Office Moving from Gordon Persons Building to New Building

This is an early notice that the Alabama Department of Revenue central office will be moving to a new building located at 375 S Ripley St, Montgomery AL 36104. The move by the different divisions will not occur at one time but will be in phases. The move to the new building may begin before the end of the year. Everything is very fluid at this point and additional information will be relayed once known. This should not affect the daily ONESPOT files that are provided.

Local Unit Employee Amy Jackson

Amy Jackson, an employee in the local unit, has accepted a position outside of the Alabama Department of Revenue. Her last working day with ALDOR will be September 20, 2024. If Amy has been your point of contact in the local tax unit, please redirect your questions/concerns/issues to myself, Frances Sankey, or the local tax unit email address.

Email Concerns/Questions

Please email all questions/concerns/issues regarding ONESPOT to ONESPOT@revenue.alabama.gov for assistance.

Next Conference Call - Next conference call is scheduled for Tuesday, October 8, 2024, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, August 13, 2024, 10:30 a.m.
Next Meeting: September 10, 2024, 10:30 a.m.

Summary of Topics Discussed

State Grocery Tax Rate

The state grocery tax rate will remain at three percent (3%) effective 9/1/2024. The Education Trust Fund failed to grow at least three and one-half percent (3.5%) over the past year as required under Act 2023-554 to see the state grocery rate reduced an additional one percent (1%) effective 9/1/2024. Therefore, the anticipated drop to 2% under this Act will not occur.

Local Unit Call Group Phone Number

The Local Tax Unit in the Sales and Use Tax Division has a new call group number for your taxpayers to use if they have questions/issues/concerns regarding local sales, use, rental, and/or lodgings taxes. The phone number is 334-242-8300. The call will go directly to individuals located in the Local Tax Unit. All other sales, use, rental, and/or lodgings tax questions can be addressed by calling the main Sales and Use Tax Division phone number, 334-242-1490. Taxpayers can also email local sales, use, rental, and/or lodgings tax questions/issues/concerns to localtaxunit@revenue.alabama.gov.

2025 Severe Weather Preparedness Sales Tax Holiday

The 2025 Severe Weather Preparedness Sales Tax Holiday will begin at 12:01AM on Friday, February 21, 2025, and ends at midnight on Sunday, February 23, 2025. The deadline to notify ALDOR to be included on the participating list on its website is January 21, 2025. By law, a resolution or ordinance must be adopted at least 30 days prior to the beginning of the sales tax holiday to be able to exempt “covered items” from county or municipal sales or use taxes.

Upcoming State and Federal Holiday and Files Availability

Monday, September 2nd, is a State and Federal holiday. There will be no return (NSA) or payment files available for download on that day, September 2nd.

Email Concerns/Questions

Please email all questions/concerns/issues regarding ONESPOT to ONESPOT@revenue.alabama.gov for assistance.

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

ONE SPOT Conference Call
Tuesday, July 9, 2024, 10:30 a.m.
Next Meeting: August 13, 2024, 10:30 a.m.

Summary of Topics Discussed

ONE SPOT Conference Call was cancelled. There were no new issues or concerns to discuss.

Email Concerns/Questions

Please email all questions/concerns/issues to ONESPOT@revenue.alabama.gov for assistance.

Next Conference Call - Next conference call is scheduled for Tuesday, August 13, 2024, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, June 11, 2024, 10:30 a.m.
Next Meeting: July 9, 2024, 10:30 a.m.

Summary of Topics Discussed

Upcoming Holidays and ONE SPOT Files Availability

Wednesday, June 19, 2024, and Thursday, July 4, 2024, are State and Federal holidays. Therefore, there will be no return (NSA) or payment files available for download on Wednesday, June 19, 2024, or Thursday, July 4, 2024.

2024 Legislation

- House Bill 51 exempts hearing instruments as defined in Section 34-14-1 from state sales and use taxes. House Bill 51 does not exempt these hearing instruments from local sales and use taxes. Localities must pass an ordinance or resolution to provide this exemption.
- Senate Bill 73 exempts up to \$25,000 of the sale of fencing materials used in agricultural livestock applications from state sales and use taxes commencing October 1, 2024, and ending September 30, 2029. Senate Bill 73 does not apply to the exemption of local sales and use taxes. Localities must pass an ordinance or resolution to provide this exemption.
- Senate Bill 94 exempts honeybees, including inputs and byproducts, from state sales and use taxes commencing October 1, 2024, and ending September 30, 2029. Senate Bill 94 does not apply to the exemption of local sales and use taxes. Localities must pass an ordinance or resolution to provide this exemption.

Email Concerns/Questions

Please email all questions/concerns/issues to ONESPOT@revenue.alabama.gov for assistance.

Next Conference Call - Next conference call is scheduled for Tuesday, July 9, 2024, at 10:30 a.m.

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 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 or 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 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 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, 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 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 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 or 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.