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## **NOTICE**

Friday, July 1, 2025

### **Materials Harmful to Minors Tax Act**

In accordance with Act 2024-97, effective September 1, 2025, there is a tax of 10 percent levied on the gross receipts of any commercial entity operating an adult website. The tax is due on the gross receipts of all sales, distributions, memberships, subscriptions, performances and all other content amounting to material harmful to minors that is produced, sold, filmed, generated, or otherwise based in this state.

The entity should register for a Material Harmful to Minors (MHM) tax account through My Alabama Taxes. The tax on these gross receipts will be reported and remitted in the same manner as the sales and use taxes beginning with the September 2025 filing period due in October 2025.

To register for an account, the application can be found on My Alabama Taxes at: <https://myalabamataxes.alabama.gov>. The link to the application can be found under the Business Heading listed as “Register a business/Obtain a new tax account number.”

If you have any questions, contact ALDOR’s Sales Tax Administration Section.

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#### **Contact**

Sales and Use Tax Division  
Sales Tax Administration Section  
P.O. Box 327710  
Montgomery, AL 36132  
334-242-1490

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