

## Simplified Sellers Use Tax SB 86 by Sen. Trip Pittman

The Simplified Sellers Use Tax Remittance Act, established in 2015 by the Association and other stakeholders, allows eligible online sellers to remit the use tax on items delivered into Alabama on their customers' behalf. Participation in the program is limited to sellers that do not have a physical presence in this state and are not currently subject to the requirements for collecting and remitting sales and use tax that otherwise would not be collected in Alabama.

The Simplified Sellers Use Tax Remittance Act continues to see increased revenues since its enactment, and will potentially provide millions to the State, counties and municipalities in the coming years.

The Association, in coordination with the Department of Revenue, supports legislation to amend the Act by making the following minor improvements:

- Allow monthly distributions to local governments rather than the current quarterly distributions
- Allow disclosure of participating company names
- Eliminate the 6 month deferral language for eligible sellers to promote in-state economic development
- Provide retail reporting obligation for remote sellers, with an exemption for those companies remitting simplified sellers use tax or sales tax on transactions.

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