



**County Revenue Officers Association  
of Alabama**

**Education Session**

**August 2022**

Alabama Department of Revenue  
Sales & Use Tax

Lee Ann Rouse, Revenue Manager II  
Special Projects Unit

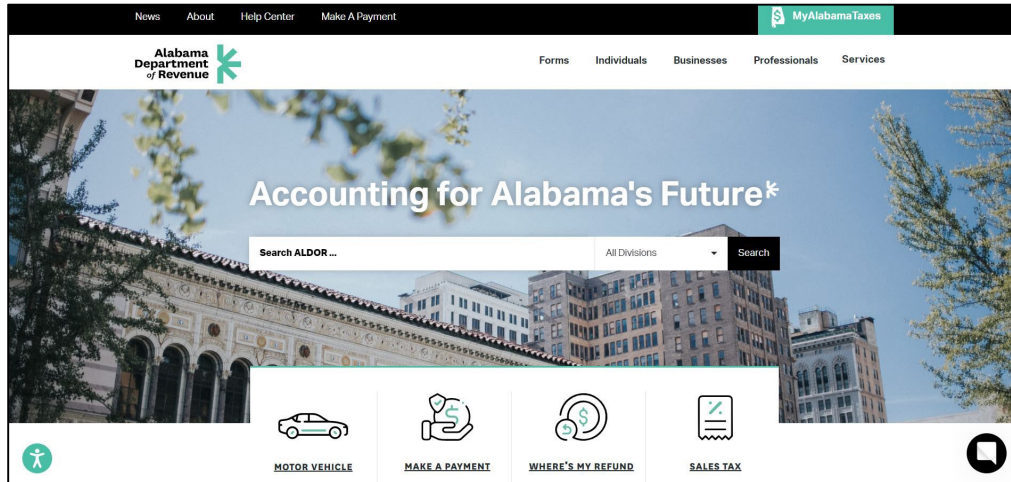
# Topics of Discussion

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- ALDOR's New Look and Functionality
  - Rebranding
  - Sales Tax Features of New Website (local government page, ONE SPOT reports)
- MAT System from the Taxpayer's Perspective
  - Demonstration of MAT
- Alabama Rental Tax Guidance for Rental Facilitators
- New Laws Impacting County Revenue & Licensing
  - Act 2022-346 - Vehicle Drive-Out certificates
  - Act 2021-372 - Certificates of Exemption for Road Builders



# A New Look for ALDOR



## New ALDOR website

- Geared towards easy taxpayer navigation
- New search features
- Custom pages for tax professionals & business owners
- DORA (virtual assistance)

**Alabama  
Department  
of Revenue**



Where can you see our new brand?

- Letterhead
- RITS generated letters
- Business cards
- Press releases
- Notices
- Virtual backgrounds
- Social Media



# Previous Taxpayer Perception

PERCEPTION:

“ALDOR takes my hard earned money”

“The department just collects my taxes”

“It’s a bunch of paper pushers”

“The system is old and outdated”



# ALDOR's New Symbol



Both a spark and a direction forward. This logo symbolizes our progress through the forward-thinking distribution of resources. The “arrow in” represents our contributions as a collective, while the “arrows out” represent what we give back to the community. Together they form rays of light that embody our state’s bright future.



# Before Branding



**VERNON BARNETT**  
Commissioner

## State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

September 21, 2021

**CURTIS E. STEWART**  
Deputy Commissioner  
**MICHAEL D. GAMBLE**  
Deputy Commissioner  
**DONALD J. GRAHAM**  
Deputy Commissioner  
**DERRICK COLEMAN**  
Deputy Commissioner

Alabama Department of Revenue

Fall 2021

Alabama Department of Revenue



## Business License Newsletter

THIS NEWSLETTER IS DESIGNED TO PROVIDE  
UPDATES AND REQUIRED INFORMATION



Alabama Department  
of **Revenue**

### MEMORANDUM

2021-009

TO: License Plate Issuing Officials  
FROM: David Baxley, Registration Section Manager  
Motor Vehicle Division



ALABAMA DEPARTMENT OF REVENUE  
TAX POLICY AND RESEARCH DIVISION  
www.revenue.alabama.gov

**CAMERAN CLARK**  
RESEARCH ANALYST

4131 GORDON PERSONS BLDG.  
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MONTGOMERY, AL 36132

PHONE: (334) 242-1380  
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## State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
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**CURTIS E. STEWART**  
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Deputy Commissioner  
**DERRICK COLEMAN**  
Deputy Commissioner

### Madison Wholesalers, Inc. Pleads Guilty to Evading Tobacco Taxes

Madison Wholesalers, Inc., pleaded guilty on Dec. 20 in a Madison County  
to evading tobacco taxes from 2013 through 2016. Madison County Circuit Judge Claude Hundley III





# After Branding

2021 Annual Report



Alabama Department of Revenue

50 North Ripley Street  
Montgomery, AL 36104

334-242-1175  
revenue.alabama.gov

Alabama Department of Revenue

50 North Ripley Street  
Montgomery, AL 36130

revenue.alabama.gov

Alabama Department of Revenue

**NOTICE**  
Friday, June 28, 2022

**Vernon Barnett**  
Commissioner of Revenue

revenue.alabama.gov  
a: 334-242-1175  
c: 334-242-5756

50 North Ripley Street  
Montgomery, AL 36104  
revenue.alabama.gov

Alabama Department of Revenue

amendment  
travel trailers,  
ions when regi  
purchaser for

50 North Ripley Street  
Montgomery, AL 36130

revenue.alabama.gov

**PRESS RELEASE**  
Thursday, June 30, 2022

**My Alabama Taxes Accepting Pass-Through Entity Elections Through Aug. 15**  
*Due Date for Filing Elections Extended to Help Taxpayers*

MONTGOMERY – The Alabama Department of Revenue (ALDOR) recently announced that the deadline to make the election to be taxed at the entity level for certain pass-through entities has been extended to Aug. 15.

Alabama Department of Revenue



# Old ALDOR Website

 **ALABAMA DEPARTMENT of REVENUE**

About ADOR ▾ Divisions ▾ Online Services ▾ Forms ▾ Legal ▾ News & Publications ▾ Contact Us ▾

**Our Mission Statement**  
The Alabama Department of Revenue will efficiently and effectively administer the revenue laws in an equitable, courteous, and professional manner to fund governmental services for the citizens of Alabama.

**Gordon Persons Building**  
*Located at 50 North Ripley Street  
in the heart of downtown Montgomery*

**BUSINESSES**  
Find information tailored specifically to businesses, from one person entities to large financial institutions.

**INDIVIDUALS**  
Whether you're moving to our state or a lifelong resident, access state tax information pertinent to you.

**PRACTITIONERS**  
Get the latest filing requirements, administrative rules, contact information, and more to suit your tax client needs.

**FEATURED SERVICES**

-  WHERE'S MY REFUND?
-  MY ALABAMA TAXES
-  MAKE A PAYMENT
-  B.E.S.T. BUSINESS SEMINARS
-  ATLAS ALABAMA
-  PROTECT YOUR IDENTITY





# New ALDOR Website

The screenshot shows the homepage of the Alabama Department of Revenue's ALDOR website. At the top, there is a navigation bar with links for News, About, Help Center, and Make A Payment, along with a 'MyAlabamaTaxes' button. The main header features the department's logo and a menu with categories like Forms, Individuals, Businesses, Professionals, and Services. A large banner image displays the slogan 'Accounting for Alabama's Future\*'. Below the banner is a search bar and a grid of service icons: Motor Vehicle, Make a Payment, Where's My Refund, and Sales Tax. A 'News & Announcements' section at the bottom includes a 'View All News' link and a social media icon.

The screenshot shows the DORa chatbot interface. At the top, it identifies the chatbot as 'DORa Online'. A message from the chatbot reads: 'Hello! My name is DORa, the Alabama Department of Revenue's Chatbot. How may I assist you today?'. Below the message is a text input field with the placeholder 'Type your message here' and a send button. A language selection dropdown menu is open, showing options for English, Español, 한국어, 中文(简体), Deutsch, and Русский.



# Sales & Use Tax Information on ALDOR Web Site

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- Can be found at <https://www.revenue.alabama.gov/>
- Click:
  - Services
  - Sales and Use - <https://www.revenue.alabama.gov/division/sales-use/>
  - Click “overview” link under ONE SPOT
    - MAT – [https://myalabamataxes.alabama.gov/ /](https://myalabamataxes.alabama.gov/)
    - ONE SPOT - <https://www.revenue.alabama.gov/sales-use/one-spot-filing/>



# MAT System from the Taxpayer's Perspective

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- Live demonstration of the following:
  - Filing a return
  - Saving a return
  - Amending/Editing a return
  - Printing a return – State and Local
  - Making a payment – using the payment portal
  - Cancelling a payment



# Helpful Tools Available on ALDOR Website

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- Available PowerPoint Presentations
  - Demo to assist New Taxpayers - [https://www.revenue.alabama.gov/wp-content/uploads/2022/03/NSAdemoForNSATaxpayerAssistance\\_NewTP.pdf](https://www.revenue.alabama.gov/wp-content/uploads/2022/03/NSAdemoForNSATaxpayerAssistance_NewTP.pdf)
  - Demo to assist Current Taxpayers with adding an additional locality to the ONE SPOT Return - [https://www.revenue.alabama.gov/wp-content/uploads/2022/03/NSAdemoForNSATaxpayerAssistance\\_CurrnetFiler.pdf](https://www.revenue.alabama.gov/wp-content/uploads/2022/03/NSAdemoForNSATaxpayerAssistance_CurrnetFiler.pdf)



# ALDOR Contact for MAT Assistance

Topic	Number
Business Licenses (State & County)	<a href="tel:334-353-7827">334-353-7827</a>
Business Privilege Tax Questions	<a href="tel:334-242-1170">334-242-1170 Option #5</a>
Corporate Income Tax Questions	<a href="tel:334-242-1170">334-242-1170 Option #5</a>
Financial Institution Excise Tax Questions	<a href="tel:334-242-1170">334-242-1170 Option #5</a>
Freight Line and Equipment Tax	<a href="tel:334-353-9507">334-353-9507</a>
Gasoline, Diesel, and Aviation Fuels and Lubricating Oils	<a href="tel:334-242-9608">334-242-9608</a>
Environmental Taxes (Hazardous Waste, Horse Wagering, Pari-Mutuel Pool, Scrap Tire, Solid Waste and Storage Tank Trust Fund)	<a href="tel:334-353-7827">334-353-7827</a>
Individual Income Tax Questions	<a href="tel:334-242-1170">334-242-1170 Option #5</a>
Pass-Thru Entities (S-Corps, Partnerships, Fiduciary, Estates, Trusts)	<a href="tel:334-242-1170">334-242-1170 Option #5</a>
Registration for Business Accounts	<a href="tel:334-242-1584">334-242-1584</a>
<b>Sales Tax, Consumer Use, Seller Use, Lodging, 2.2% Utility Gross Taxes</b>	<a href="tel:334-242-1490">334-242-1490</a>
Severance Taxes (Coal, Forest Products, Iron Ore, Natural Minerals, and Oil & Gas)	<a href="tel:334-353-7827">334-353-7827</a>
Taxpayer Identity Protection Program	<a href="tel:1-800-535-9410">1-800-535-9410</a>
Tobacco Taxes (State & County) and NPM Escrow	<a href="tel:334-242-9627">334-242-9627</a>
Withholding Tax	<a href="tel:334-242-1170">334-242-1170 Option #5</a>





# ONE SPOT Information for Locals

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- SSUT Distribution Reports
- SSUT Participant List



# ALDOR - Help Center

- ALDOR Help Center can be found at :  
<https://www.revenue.alabama.gov/help-center/>

The screenshot displays the ALDOR Help Center website. At the top, there is a navigation bar with the text "Help Center" and a search bar labeled "Search ALDOR...". Below the navigation bar, the main content area is divided into several sections:

- HELP CENTER**: A teal header for a list of links including "PHONE NUMBER LIST", "FAQS", and "REPORT TAX VIOLATION".
- Locations**: A section listing three locations with their addresses and a "Schedule Appointments" button for each:
  - Department of Revenue**: 50 North Ripley Street, Montgomery, AL 36130
  - Motor Vehicle Division**: 2545 Taylor Road, Montgomery, AL 36117
  - Taxpayer Service Centers**
- NEW USER?**: A card with a background image of a login form showing fields for "Username", "User", and "Password".
- MY ALABAMA TAXES VIDEOS**: A card with a background image of a woman working on a laptop.
- NEED MORE HELP?**: A card with a background image of a woman at a desk with a laptop.
- HAVE A QUESTION?**: A card with a background image of a person's hands writing on a document.



# Alabama Rental Tax Guidance for Rental Facilitators

- Persons or entities that facilitate third-party rental transactions of Class II or Class IV property are designated as rental facilitators.
- Rental facilitators are required to collect and remit rental tax for leases made to Alabama customers OR comply with the notice and reporting requirements.
- Lease contract must include a statement indicating whether the facilitator is collecting Alabama rental tax for the transactions they facilitate
- Rental facilitators must apply for a special rental tax account to comply with remittance or reporting requirements
- Application included with the Notice at:  
[https://www.revenue.alabama.gov/wp-content/uploads/2022/07/220211\\_SUT\\_NOTICE\\_RentalTaxFacilitators.pdf](https://www.revenue.alabama.gov/wp-content/uploads/2022/07/220211_SUT_NOTICE_RentalTaxFacilitators.pdf)



# Rental Facilitators – Reporting Requirement

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- Annual reporting requirement in lieu of remitting the rental tax
  - Annual transaction summary notice provided to each third-party owner/lessor
  - Required to be filed electronically



# New Laws Impacting County Revenue and Licensing

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- Act 2022-346
  - Vehicle drive-out certificates
- Act 2021-372
  - Certificates of Exemption for Road Builders





# Vehicle Drive-Out Provision

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50 North Ripley Street  
Montgomery, AL 36130

[revenue.alabama.gov](https://revenue.alabama.gov)



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## NOTICE

Friday, June 28, 2022

### Amendment to Alabama's Vehicle Drive-Out Provision

Effective July 1, 2022, travel trailers, campers, and housecars are included on the list of vehicles that qualify for the drive out provisions when registered or titled outside Alabama and exported or removed from Alabama within 72 hours by the purchaser for first use outside Alabama (Section 40-23-2, Code of Alabama 1975, as amended by Act 2022-346). To qualify as a travel trailer, camper, or housecar that will be registered or titled for use in another state, the purchaser must provide documentation to the seller that the purchaser is not a resident of Alabama.

Visit <https://revenue.alabama.gov/sales-use/alabama-vehicle-drive-out-provision> to read more about Alabama's Vehicle Drive-Out Provision.

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### Contact

Sales and Use Tax Division  
P.O. Box 327710  
Montgomery, AL 36132-7710  
334-242-1490

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# Act 2022-346 - Explained

- Effective July 1, 2022, sales of automobiles, motorcycles, trucks, truck trailers, travel trailers, campers, housecars or semitrailers that will be
  - Registered or titled outside Alabama and
  - Are exported or removed from Alabama within 72 hours by the purchaser or purchaser's agent for first use outside Alabama
- These transactions are subject to Alabama Automotive 2% sales tax unless the state where the vehicle will be titled offers reciprocity to Alabama residents.
  - In no case will the tax be more than the tax where the vehicle will be registered



# Act 2022-346 – Documentation Required

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- To qualify as a travel trailer, camper, or housecar that will be registered in another state, the purchaser must provide documentation of a
  - Valid state-issued identification card
  - State-issued driver's license
  - U.S. Passport
  - The same must be provided for members of LLC's or board of directors making the purchases including the location of where the travel trailer, camper, or housecar will be housed upon export.



# States with No Reciprocal Agreement

## States requiring tax payment, titling, and registration for Alabama Residents

State	Abbreviation	Sales Tax Rate
Arizona	AZ	2%
California	CA	2%
Florida	FL	2%
Indiana	IN	2%
Massachusetts	MA	2%
Michigan	MI	2%
South Carolina	SC	2% (with tax due capped at \$500 effective 7/1/17)



# Act 2021-372 – Road Builders Exemption

- Removed the restriction in §40-9-14.1 that prohibited contracts for the construction of any highway, road or bridge from the exemption
- Qualifying projects/contracts are defined as:
  - Those generally entered into with the following governmental entities - state of Alabama, county or incorporated municipality, public school, industrial or economic development board/authority, airport authority, or any public water/sewer authority/district/system/board
- Applies to any contracts with a governmental entity for the construction of a highway, road, or bridge entered into on or after January 1, 2022
  - Does not apply to contracts entered into before January 1, 2022





# Certificate of Exemptions – Road Builders



VERNON BARNETT  
Commissioner

## State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

August 20 2021

### NOTICE

#### Tax Guidance for Alabama Governmental Entities and Roadbuilder Contractors Regarding Construction-Related Contracts

The legislature has passed and Governor Kay Ivey has signed into law Act 2021-372 relating to Sales and Use Tax Certificate of Exemption for government entity projects. The Act removed the restriction in §40-9-14.1 that prohibited contracts for the construction of any highway, road, or bridge from qualifying for the Sales and Use Tax Certificate of Exemption for government entity projects.

Qualifying projects and contracts are defined as those generally entered into with the following governmental entities, unless otherwise noted: the State of Alabama, a county or incorporated municipality of Alabama, an Alabama public school, an Alabama industrial or economic development board or authority, airport authority, or any Alabama public water or sewer authority, district, system, or board that otherwise is already exempt from sales and use taxes. Please note that projects entered into with the federal government do not qualify for the exemption provided by Act 2021-372.

Act 2021-372 applies to any contracts with a governmental entity as defined above for the construction of a highway, road, or bridge entered into on or after January 1, 2022, and shall not apply to any contracts for the construction of a highway, road, or bridge entered into prior to January 1, 2022, nor shall this section apply to any contract change order or contract extensions: including revised, renegotiated, or altered contracts, when the original contract was entered into prior to January 1, 2022.

In the past, applications for government entity projects relating to the construction of any highway, road, or bridge were denied because they were not eligible for the Certificate of Exemption under Act 2013-205 and Act 2018-234. With the passage of Act 2021-372, starting January 1, 2022, and thereafter, construction-related contracts for highway, road, or bridge projects with a qualifying governmental entity, will now be eligible for the Certificate of Exemption. The governmental entity, the general contractor, and any subcontractors must apply for and obtain the Certificate of Exemption for each project in order to utilize the tax-exempt privilege. Eligible governmental entities and contractors may apply for the Certificate of Exemption by completing the Application for Certificate of Exemption for Government Project (ST: EXC-01), which is available at the following link:

<https://revenue.alabama.gov/wp-content/uploads/2017/05/ST-EXC-01.pdf>

If you should have any questions concerning this notice, please contact the Sales and Use Tax Division by telephone at (334) 242-1490, by email at [STExemptionUnit@revenue.alabama.gov](mailto:STExemptionUnit@revenue.alabama.gov), or by mail at Sales and Use Tax Division, Exemption Unit, P.O. Box 327710, Montgomery, AL 36132-7710.

CURTIS E. STEWART  
Deputy Commissioner  
MICHAEL D. GAMBLE  
Deputy Commissioner  
DONALD J. GRAHAM  
Deputy Commissioner  
DERRICK COLEMAN  
Deputy Commissioner

### PUBLIC NOTICE

Montgomery, January 1, 2022 – The Alabama Department of Revenue is pleased to announce that governmental exempt entities, as defined in §40-9-14.1 and their contractors may now apply online for a Certificate of Exemption for a Government Entity Project. Applicants will log into their My Alabama Taxes (MAT) account, click on the “Other Actions” tab, and locate the “Apply for a Certificate of Exemption for a Government Entity Project” link. Applicants should follow the required steps and submit the requested appropriate documentation.

In the past, paper applications for governmental entity projects had to be submitted to the department. The new electronic method will streamline the application process, allowing applicants to become more proficient at submitting applications and they will notice a more efficient turnaround time in the processing and issuance of certificate of exemptions.

Please contact the Sales and Use Tax Division, Exemption Unit at [stexemptionunit@revenue.alabama.gov](mailto:stexemptionunit@revenue.alabama.gov) or 334-242-1490 if you have further questions.



# What is the contractor's certificate of exemption?

- For certain purchases by contractors working on qualifying government entity projects, per Act 2013-205 and Alabama Department Rule 810-6-3-.77, there is an additional option to purchase the materials for that project tax exempt by obtaining a Certificate of Exemption for Government Entity Projects.
- This certificate applies to the purchase of building materials, construction materials and supplies, and other tangible personal property that become part of the structure.



# Contractor's Certificate of Exemption Qualification

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- Qualifying projects and contracts are those generally entered into with the following governmental entities: The state of Alabama, a county or incorporated municipality of Alabama, an Alabama public school, an Alabama industrial or economic development board or authority, and any Alabama public water and sewer authority, district, or board that is otherwise sales and use tax exempt.
- Please note that contracts entered into with the federal government do not qualify for the exemption provided for in Act 2013-205 or Act 2018-234.



# How do I obtain a contractor's certificate of exemption?

- You must complete the appropriate application.
- The application, **Form ST: EXC-01** is found on the department's website at [www.revenue.alabama.gov](http://www.revenue.alabama.gov).
  - Form ST: EXC-01 may be emailed to [stexemptionunit@revenue.alabama.gov](mailto:stexemptionunit@revenue.alabama.gov) or sent by U.S Postal mail to Sales and Use Tax Division, Exemption Unit, P. O. Box 327710, Montgomery, AL 36132-7710.
- A Certificate of Exemption may also be applied for via My Alabama Taxes ([www.myalabamataxes.alabama.gov](http://www.myalabamataxes.alabama.gov)) if the taxpayer already has an Alabama Consumers Use Tax Account.



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# Questions?



# Contact Information:

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**Lee Ann Rouse, Revenue Manager II**  
**Special Projects Unit**  
**Sales & Use Tax Division**

**334-353-8411- desk**

**251-508-7669 - cell**

**[Leeann.rouse@revenue.alabama.gov](mailto:Leeann.rouse@revenue.alabama.gov)**

