



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

November 8, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner

MICHAEL E. MASON
Deputy Commissioner

State Administered Local Governments:

Earlier this year, the Alabama Legislature passed and Gov. Robert Bentley signed into law Act 2012-279, known as the Optional Network Election for Single Point Online Transactions or ONE SPOT. Act 2012-279 requires the Alabama Department of Revenue to develop and make available to business taxpayers free of charge an electronic single point of filing for state, county, and/or municipal sales, use and rental taxes by September 30, 2013.

The purpose of the new law is to make the filing and payment of state and local sales, use and rental taxes easier for the business community. Please understand that, as a state-administered locality, you will not see a change in the administration, collection or distribution services provided for your local government.

To keep everyone informed about our progress in developing the ONE SPOT filing system, we have created an Internet page (www.revenue.alabama.gov/salestax/OSIclindex.htm) that will detail information related to the ONE SPOT system, including a copy of Act 2012-279. If you have any questions, please contact us.

Alabama Department of Revenue
ONE SPOT
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Thank you for your assistance.

Sincerely,

Joe Walls
Director, Sales and Use Tax Division