



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

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

November 16, 2012

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner

Non-State Administered Local Governments:

We need your assistance. 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 or ONE SPOT 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 the new law does not mandate or require business taxpayers to use the ONE SPOT system, but it does require counties and municipalities to accept the returns, accompanied by tax payments, when filed through the ONE SPOT system.

To accomplish all of our shared responsibilities and to have an operational system in place by September 30, 2013, we need your help. We need to collect certain information from your locality and to confirm other information to ensure that implementation of the ONE SPOT system will in no way negatively affect any county's or municipality's local tax administration. The Department of Revenue will use the provided information to begin the initial set-up process for the ONE SPOT filing system. To allow the Department sufficient time to meet our planning deadlines, please complete the enclosed questionnaire and forms and return them to the Alabama Department of Revenue by **December 20, 2012**.

To keep all 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. By working together, we can accomplish the task set before us and fulfill ONE SPOT's goal of making tax filing easier and simpler for all business taxpayers. If you have any questions, please contact us.

Alabama Department of Revenue
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Thank you for your assistance.

Sincerely,

Joe Walls
Director, Sales and Use Tax Division