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Alabama Department of Revenue

NOTICE

To all Alabama Municipalities and Towns

The Department of Revenue (DOR) will begin accepting notification submissions from municipalities and towns in accordance with the provisions of Act 2015-361 on May 9, 2016.

Act 2015-36, which amended Sections 11-40-10, 11-51-91 and 11-51-206, Code of Alabama 1975, contains certain notification requirements for actions affecting areas within the police jurisdiction of a municipality or town. The Department of Revenue (DOR) will be responsible for receiving submissions from municipalities and towns and posting the information to the department's website in accordance with the provisions of the law. There will be no cost to the municipalities and towns for these submissions.

Please send all notification submissions to the Department's Sales and Use Tax Division at localtaxunit@revenue.alabama.gov. Please note that submissions must contain the following information:

- ✓ Copy of the ordinance
- ✓ Copy of the 30-day notice regarding the applicable ordinance
- ✓ Map showing the boundaries of the municipal limits and police jurisdiction. Hereafter, a map shall be submitted no later than the first day of January in each year. (Section 11-40-10(d))

For questions regarding this matter, please contact Wanda Robbins, Sales and Use Tax Division at 334-353-8044.