Section 40-23-50(c), Code of Alabama 1975, provides that the sales tax discount authorized by Section 40-23-36 shall also apply to contractors gross receipts taxes due and payable to the State of Alabama.

Executive Order Number 2 issued by Governor John Patterson on January 8, 1960, authorized, empowered, and directed the Department of Revenue to allow a discount for contractors gross receipts taxes due and payable to the State of Alabama not to exceed five percent of the first one hundred dollars ($100) of contractors gross receipts taxes levied and two percent of the contractors gross receipts taxes levied over one hundred ($100) per month. This discount was applicable to taxes due and payable on payments made to contractors by the Alabama Department of Transportation on or after October 1, 1959 through May 31, 1996 for taxes paid before delinquency.

Executive Order Number 20 issued by Governor Fob James, Jr. on May 31, 1996, authorized, empowered, and directed the Department of Revenue to allow a discount for contractors gross receipts taxes due and payable to the State of Alabama. This discount could not exceed five percent of the first one hundred dollars ($100) of contractors gross receipts taxes levied and two percent of the contractors gross receipts taxes levied over one hundred dollars ($100) and, further, was limited to a total maximum discount of nine hundred dollars ($900) per month to any contractor and limited to that amount for each contractor regardless of the number of projects upon which that contractor was required to report and pay the contractors gross receipts tax. No discount was authorized or allowed upon any taxes which were not paid before delinquency. This discount was applicable to taxes due and payable on payments made to contractors by the Alabama Department of Transportation on or after June 1, 1996 through April 30, 2001.

Executive Order Number 53 issued by Governor Don Siegelman on May 22, 2001, authorizes, empowers, and directs the Department of Revenue to allow a discount for contractors gross receipts taxes due and payable to the State of Alabama. This discount shall not exceed five percent of the first one hundred dollars ($100) of contractors gross receipts taxes levied and two percent of the contractors gross receipts taxes levied over one hundred dollars ($100) and, further, is limited to a total maximum discount of four hundred dollars ($400) per month to any contractor and shall be limited to that amount for each contractor regardless of the number of projects upon which that contractor must report and pay the contractors gross receipts tax. No discount is authorized or allowed upon any taxes which are not paid before delinquency. This discount is applicable to taxes due and payable on payments made to contractors by the Alabama Department of Transportation on or after May 1, 2001. (Adopted through APA effective October 8, 1996, amended October 4, 2001)