

Alabama Department of Revenue

News Release
Sept. 18, 2000

October Marks License Renewal Month

MONTGOMERY—The Alabama Department of Revenue reminds business owners that October is the annual renewal month for state business privilege licenses and scrap tire handlers' licenses. The licenses expire September 30, and must be renewed prior to November 1, each year.

The business privilege license is a combination county and state license that is issued by the county license-issuing official of the county in which the business, profession or occupation is conducted. License fees vary depending upon the type of license that is required, and in some cases, upon the population of the area where the business is located, the number of employees a business may have, the gross amounts of contracts (applicable to building construction or excavation-type businesses), or upon the capital investment of a business, as in the case of manufacturing plants, etc. Penalties for failure to obtain the appropriate business privilege license vary, according to the cost and category of the license required.

October 1 also marks the renewal date for the scrap tire handlers' license. The scrap tire handlers' license law is a relatively new licensing requirement which became effective Oct. 1, 1999, and includes a variety of business operations such as retail tire dealerships, service stations, garages, scrap tire collection facilities, landfills which accept scrap tires, tire recycling facilities, fleet vehicle operators/fleet tire receivers, and anyone involved in the business of transporting scrap tires for delivery to a collection or landfill facility.

—MORE—

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After Oct. 31, 2000, anyone purchasing a scrap tire handlers' license will be subject to a delinquent \$500 penalty. The license is issued at the county level, usually by the probate judge or county license commissioner.

In addition to licensing requirements, certain scrap tire handlers are required to meet bonding requirements. Proof of the bond is required when applying for the license.

For more information concerning license renewal procedures, business owners should contact the appropriate county license-issuing authority, who is usually the probate judge or license commissioner of the county where the business activity, profession or occupation is conducted or the Alabama Department of Revenue, Sales, Use and Business Tax Division at (334) 353-7827. License information may also be obtained from the department's Web site at **www.ador.state.al.us**.

Contact for more information:

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn Blackstock: (334) 242-1390;
FAX: (334) 242-0550