



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

April 11, 2014

MICHAEL E. MASON
Assistant Commissioner

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

N O T I C E

All Probate Judges, License Commissioners, Revenue Commissioners, License Inspectors and Other Licensing Officials

2014 Legislative Acts

On April 10, 2014 Governor Robert Bentley signed into law Act 2014-430. This Act becomes effective on October 1, 2014 and requires all applicants for a new or renewal business privilege license to provide to the issuing agent the applicant's federal employer identification number (FEIN) or social security number (SSN) if an individual. This information must be included with the license information reported to the Department by each county each month. In addition, this Act requires that all business privilege license information be transmitted **electronically**, i.e., via email, diskette or CD, to the Department by the probate judge or county licensing official. Enclosed is the data specification sheet to be used when submitting this information in the required .txt file format.

On March 13, 2014 Governor Robert Bentley signed into law Act 2014-157, known as the Facilitating Business Rapid Response to Declared Disaster Act of 2014. This Act became effective immediately. Per this Act, out-of-state businesses performing disaster or emergency related work on infrastructure owned or operated by a registered business, municipality, county, or public corporation shall not be considered to have established residency and are not subject to any state or local taxes, licensing, registration, or filing requirement including, without limitation, state or local income taxes, payroll taxes, occupational and business licensing fees, etc. (Emphasis added.) Therefore, these companies are exempt from the business privilege licenses related to a disaster or an emergency declared by Alabama's Governor or the President of the United States.

Note: Copies of the aforementioned Acts may be downloaded from the Secretary of State's website at <http://www.sos.state.al.us/> by going to the Government Records Section.

If you have questions regarding this Notice, please contact us at the below address or telephone number.

**Alabama Department of Revenue
Business & License Tax Division
Severance & License Section
P. O. Box 327550
Montgomery, AL 36132-7550
(334) 353-7827**