



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

September 18, 2013

**MICHAEL E. MASON**  
Assistant Commissioner

**JOE W. GARRETT, JR.**  
Deputy Commissioner

**CURTIS E. STEWART**  
Deputy Commissioner

## **NOTICE**

County Probate Judges, License Inspectors, License Commissioners &  
Other License Issuing Officials

### ***Gun Show Organizers and Participants***

On May 21, 2013, Governor Robert Bentley signed into law Act Number 2013-283. This Act which became effective on August 1, 2013 relates in part to the sale of firearms at gun shows. The following is a summary of the changes as they relate to the business privilege licenses found in Code of Alabama 1975, Title 40, Chapter 12, Sections 40-12-143, 40-12-158 & 40-12-174:

- License is required for each place of business from which sales are made.
- Organizers may conduct a gun and knife show for no more than seven days by remitting the maximum license tax required for Section 40-12-143 (pistols, revolvers, bowie and dirk knives, etc.), Section 40-12-158 (shotguns, rifles, etc.) and Section 40-12-174(d) (transient vendors licenses).
- Participants in the show are not required to obtain the Section 40-12-143, Section 40-12-158 or Section 40-12-174(d) licenses if the organizer has paid the license tax prior to the start of the event.
- Organizers are responsible for determining if each participant is properly licensed per the applicable State, county and municipal sales tax laws. If participant is not licensed, the organizer must collect and remit all applicable sales taxes for the participant.
- Organizers shall be responsible for providing a list of participants to the county and municipality in which the gun show is held.
- If organizer does not provide the required information prior to the start of the event, each participant is responsible for their applicable licenses.
- The organizer and all participants shall abide by all applicable federal, state and local laws and regulations.
- Copies of this Act may be downloaded from the Secretary of State website on the Government Records tab under Legislative Acts at <http://www.sos.state.al.us/GovtRecords/Default.aspx>.

Questions regarding this notice may be directed to:

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