

ONE SPOT Conference Call
Tuesday, December 10, 2019, 10:30 am
Next Meeting: January 14, 2020
Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

New Feature for Online Local Tax Reports Site – Locality Contact Information Update

Beginning as soon as November 7, your locality's users for the ADOR's Online Local Tax Reports and Direct Deposit Notifications Site may be required to review and update contact information for the locality during their access to the site. This contact information verification and update will be a quarterly event to help ensure that ADOR has the most current contact information on file for the locality. Once the required update to contact information has been completed, users will be able to proceed into the report site.

Interest Rate – 1st Quarter 2020

The Internal Revenue Service announced on December 6, 2019, that underpayment interest rates will remain the same for the calendar quarter beginning January 1, 2020: 5%.

ONE SPOT Files and Holidays

Wednesday, December 25, 2019 is a State and Federal holiday. The Governor has also designated Tuesday, December 24, 2019, as a State holiday this year.

Wednesday, January 1, 2020, is also a State and Federal holiday.

Next Conference Call - Next meeting will be Tuesday, January 14th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, November 12, 2019, 10:30 am
Next Meeting: December 10, 2019

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Severe Weather Preparedness Sales Tax Holiday

The Severe Weather Preparedness Tax Holiday begins at 12:01 a.m. on Friday, February 21, 2020, and ends at twelve midnight on Sunday, February 23, 2020. Participating localities are listed at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/alabama-severe-weather-preparedness-sales-tax-holiday/>. Those localities choosing to participate in the holiday should submit a certified copy of their resolution or ordinance to the Alabama Department of Revenue before January 21, 2020.

ONE SPOT Files and Holidays

Monday, November 11 was a state and federal holiday; therefore, there were no ONE SPOT files available for download on the 11th.

Thursday, November 28, 2019 is a State and Federal holiday. The Governor has also designated Friday, November 29, 2019, as a State holiday this year.

Next Conference Call - Next meeting will be Tuesday, December 10th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, October 8, 2019, 10:30 am

Next Meeting: November 12, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Local Government Outreach Meetings

The Alabama Department of Revenue is hosting another series of outreach meetings for local government officials, including municipal and county employees, to provide updates on the implementation of legislative initiatives that affect all local taxing authorities. Officials and revenue employees from all counties and municipalities will benefit from this information and are invited to attend.

More information such as dates and locations is available at:

<https://revenue.alabama.gov/2019/09/18/ador-to-host-local-government-outreach-meetings-in-october/>

9/17 NSA File

An email was sent regarding an issue with the 9/17 NSA file that may have caused some localities to only receive a portion of the file. It was requested that the NSA file for the 17th be re-downloaded to ensure that all records were received.

ONE SPOT Files and Holidays

Monday, October 14 is a state and federal holiday; therefore, there will be no ONE SPOT files available for download on the 14th.

Next Conference Call - Next meeting will be Tuesday, November 12th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, September 10, 2019, 10:30 am
Next Meeting: October 8, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Consistently Rejected ACH Debit Payments

Prior to the August conference call, a question was raised by a locality about ACH debit taxpayers whose payments are consistently rejected.

The department cannot block an ACH Debit taxpayer from submitting their returns through ONE SPOT.

Possible Solutions:

- A filed return is an admitted liability that is subject to all the assessment processes allowed by the locality.
- The ongoing history of failed payments after receiving consistent written notices about the issue leans toward the fact that the taxpayer is knowingly submitting a bad payment. If the taxpayer is deliberately submitting a payment they know will fail, fraud penalties could apply.
- §13A-9-13.1. Negotiating worthless negotiable instrument – Generally was updated in 2014 to include electronic drafts in the definition of negotiable instruments.
- Returns filed electronically for non-state administered jurisdictions are required to be paid electronically. Failure to resolve ongoing payment issues may result in the jurisdiction not acknowledging receipt of the associated electronically filed tax return, producing delinquency notices and “Failure to Timely File” penalties.

February Returned Payment

There were a few localities that had a one or more payments from February 2019 that were returned at the beginning of the month. In researching the delay of these returned payments, it was found that they had failed to be loaded to the payment processor’s system and were found during an audit their accounting department was doing. The Department has requested that in the future the payment processor give us notice when something like this occurs so that we can notify the affected local governments.

Interest Rate – 4th Quarter 2019

The Internal Revenue Service announced on August 28, 2019, that underpayment interest rates will remain the same for the calendar quarter beginning October 1, 2019: 5%.

Next Conference Call - Next meeting will be Tuesday, October 8th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, August 13, 2019, 10:30 am

Next Meeting: September 10, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

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- §13A-9-13.1. Negotiating worthless negotiable instrument – Generally was updated in 2014 to include electronic drafts in the definition of negotiable instruments.
- Returns filed electronically for non-state administered jurisdictions are required to be paid electronically. Failure to resolve ongoing payment issues may result in the jurisdiction not acknowledging receipt of the associated electronically filed tax return, producing delinquency notices and “Failure to Timely File” penalties.

ONE SPOT Files and Holidays

Monday September 2, 2019 is a State and Federal holiday; therefore, there will be no ONE SPOT files available for download on the 2nd.

Next Conference Call - Next meeting will be Tuesday, September 10th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, July 9, 2019, 10:30 am

Next Meeting: August 13, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 19th and ends midnight on Sunday, July 21, 2019. A list of participating cities and counties is available on the ADOR website at <https://revenue.alabama.gov/sales-use/sales-tax-holidays/>, along with a quick reference sheet of exempt items.

ONE SPOT Files and Holidays

Thursday, July 4, 2019, was a State and Federal holiday. The Governor also designated Friday, July 5, 2019, as a State holiday this year. Since no payments would have been set to process July 4th or 5th due to the holidays, there was no deposit amount in the July 9th payment file.

Next Conference Call - Next meeting will be Tuesday, August 13th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, June 11, 2019, 10:30 am

Next Meeting: July 9, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 18th and ends midnight on Sunday, July 21, 2019. Final reminders were sent on June 6 for those who had not yet responded with their participation status. The deadline to notify ADOR of participation is June 19, 2019.

Interest Rate – 3rd Quarter

The Internal Revenue Service announced on June 5, 2019, that underpayment interest rates will decrease for the calendar quarter beginning **July 1, 2019: 5%**.

Account Closures

Tax accounts closure notifications were sent for taxpayers that have filed all zero returns for the past calendar year January through December 2018 for Sales Tax, Seller’s Use Tax, Consumer’s Use Tax, Rental Tax, or Lodgings Tax, along with the associated state-issued Local Tax account. This process has completed until February 2020 when the 2019 filings will be reviewed. We are working on a way to notify a non-state administered locality when a taxpayer’s state issued local tax account has been closed, such as a monthly report that identifies any closed local accounts during the period.

Next Conference Call - Next meeting will be Tuesday, July 9th, at 10:30 a.m.

ONE SPOT Conference Call

Tuesday, May 14, 2019, 10:30 am

Next Meeting: June 11, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Sales Tax Holiday – Back to School

The “Back to School” Sales Tax Holiday begins at 12:01 AM on Friday, July 18th and ends midnight on Sunday, July 21, 2019. Reminder emails were sent on May 1 for those who had not yet responded with their participation status. The deadline to notify ADOR of participation is June 19, 2019.

ONE SPOT Files & Holidays

Monday, May 27, is a State and Federal holiday. There will be no ONE SPOT files for download on the 27th.

Monday, June 3rd, is a State holiday. There will be no return (NSA) file available for download on Tuesday, June 4th, because there will be no file export from ADOR on the evening of the 3rd.

Next Conference Call - Next meeting will be Tuesday, June 11th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, April 9, 2019, 10:30 am
Next Meeting: May 14, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Act 2018-150

The provision of this Act requiring that localities provide a 60-day notice to the Department of any local tax changes went into effect March 1, 2019.

3/18/19 NSA File & Warehoused Payment Issue

There was an issue with the ONE SPOT export from 3/14/19 that did not include any warehoused payment dates and instead used the current date (3/14) as the processing date for all payments. The Department would like to encourage your locality/administrator to consider this information in responding to any penalty waiver request that a taxpayer may submit due to rejected payments (NSF) that occurred because of this issue.

ONE SPOT Files & Holidays

Monday, April 22nd, is a State holiday. All ONE SPOT files will be available for download on Monday; however, there will be no return (NSA) file available for download on Tuesday because there will be no file export from ADOR on the evening of the 22nd.

Next Conference Call - Next meeting will be Tuesday, May 14th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, March 12, 2019, 10:30 am
Next Meeting: April 9, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Act 2018-150

The provision of this Act requiring that localities provide a 60-day notice to the Department of any local tax changes went into effect March 1, 2019.

Interest Rate – 2nd Quarter

The Internal Revenue Service announced on February 25, 2019, that underpayment interest rates will remain the same for the calendar quarter beginning **April 1, 2019: 6%**.

Next Conference Call - Next meeting will be Tuesday, April 9th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, February 12, 2019, 10:30 am
Next Meeting: March 12, 2019

Summary of Topics Discussed

NSA Email Notice of Payments and Returns

A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Act 2018-150

The Local Tax Unit sent emails out on 1/7/19 to all of the local governments that had not yet responded to the previous mailed request to confirm and update their tax rate information with the Department, in accordance with Act 2018-150. Responses should be returned as soon as possible. Also, the provision of the Act requiring that localities provide a 60-day notice to the Department of any local tax changes goes into effect March 1, 2019.

Local Tax Section Changes

James Mayberry has been promoted and moved to another section in the Department. Laura Reese will be managing the Local Tax Section.

Contact information for Laura Reese:
334-242-1443 phone
Laura.reese@revenue.alabama.gov email

Reminder – Local Government Outreach Meetings

The Department is hosting a series of outreach meetings for local officials to provide updates regarding the implementation of legislative initiatives affecting local taxing authorities. The meetings will be conducted throughout the month of February in Mobile, Montgomery, Dothan, Birmingham, and Huntsville. If you have questions about the meetings or the agenda, please contact Arleen Alexander, Governmental Relations Manager, at 334-242-1380 or arleen.alexander@revenue.alabama.gov.

Holidays

February 18, 2019 is a State and Federal holiday; therefore, there will be no ONE SPOT files available for download on the 18th.

Next Conference Call - Next meeting will be Tuesday, March 12th, at 10:30 a.m.

ONE SPOT Conference Call
Tuesday, January 8, 2019, 10:30 am
Next Meeting: February 12, 2019
Summary of Topics Discussed

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A change request has been submitted to update the online report site to allow users who may have failed to get an email notifying them of payments or returns to print it from the report site. The email notifications will continue for returned payments.

Sales Tax Direct Pay (SD) Tax Type

Sales Tax Direct Pay account holders should can now use the SD (Sales Tax Direct Pay) tax type when filing local tax returns. You may contact James Mayberry (james.mayberry@revenue.alabama.gov) or Laura Reese (laura.reese@revenue.alabama.gov) with any questions related to filing the SD tax type.

Act 2018-150

The Local Tax Unit sent emails out on 1/7/19 to all of the local governments that had not yet responded to the previous mailed request to confirm and update their tax rate information with the Department, in accordance with Act 2018-150. Responses should be returned as soon as possible.

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