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NOTICE

To All Eligible Sellers Participating in the Simplified Sellers Use Tax Remittance Program and All Marketplace Facilitators Making Sales into Alabama:

The Alabama Legislature has passed and the Governor has signed Act 2018-539 amending Sections 40-23-190, 40-23-191, 40-23-194, and 40-23-197, *Code of Alabama 1975*, relating to the Simplified Sellers Use Tax Remittance Program. As of January 1, 2019, marketplace facilitators will be **required** to collect and remit simplified sellers use (SSU) tax on all marketplace sales including those of marketplace sellers **or** report such sales to the Alabama Department of Revenue and provide customer notifications.

By no later than January 1, 2019, marketplace facilitators having sales into Alabama made through the marketplace of \$250,000 or more must either register with the Alabama Department of Revenue to collect and remit simplified sellers use tax on retail sales made through the marketplace by or on behalf of a marketplace seller that are delivered into Alabama, whether by the marketplace facilitator or another person **or** report such retail sales to the Alabama Department of Revenue and provide customer notifications pursuant to Section 40-2-11 (7) (b) and the rules promulgated thereunder.

In addition to the above, as of January 1, 2019, the two percent (2%) discount will only apply to taxes collected and remitted up to \$400,000. Currently, a two percent (2%) discount is allowed on all simplified sellers use taxes collected which are timely filed and remitted. As of January 1, the discount will not apply to any taxes collected and remitted which are in excess of \$400,000. No discount is allowed for any taxes which are not timely reported and remitted to the Department pursuant to program procedures.

Eligible sellers participating in the program shall be granted amnesty for any uncollected remote use tax that may have been due on sales made to purchasers in the state for the twelve-month period preceding the effective date of the eligible sellers' participation in the program.

The Department is now accepting Simplified Sellers Use Tax Remittance Program applications from marketplace facilitators who wish to participate in the program prior to January 1, 2019. The SSU tax application is located in the forms section of the website, or at <https://revenue.alabama.gov/wp-content/uploads/2017/07/SSUT-Application.pdf>, and may be mailed, faxed to 334-353-7666, or emailed directly to [Brenda Wallace at brenda.wallace@revenue.alabama.gov](mailto:brenda.wallace@revenue.alabama.gov).

If you have questions regarding this program, please call the Sales and Use Tax Division at 334-242-1490 or our toll-free number 1-866-576-6531, and ask for Brenda Wallace. You may also visit the Department's website for more information.