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# State of Alabama Department of Revenue

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## **ADOR Extends Relief to Lodgings Businesses**

MONTGOMERY, March 20, 2020 – Effective immediately, the Department of Revenue is extending relief to state lodgings tax account holders who are unable to timely pay their February, March, and April 2020 state transient occupancy tax, commonly referred to as “lodgings tax” liabilities. Late payment penalties for state lodgings tax liabilities reported for these tax periods will be waived through June 1, 2020.

This relief applies only to the waiver late payment penalties for *state* lodgings tax liabilities. The Department has not extended the return filing deadlines for state lodgings taxes. As a result, state lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due.

Similar state sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by the coronavirus (COVID-19) and the preventative measures being taken to limit its spread in Alabama.

For more information about relief for state lodgings tax account holders, taxpayers are encouraged to visit the Department of Revenue’s [COVID-19 Updates](#) page or call the Department’s Sales and Use Tax Division at 334-242-1490.

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### **For more information:**

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