



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CURTIS E. STEWART
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

DONALD J. GRAHAM
Deputy Commissioner

DERRICK COLEMAN
Deputy Commissioner

ORDER OF THE COMMISSIONER OF REVENUE

I, Vernon Barnett, Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §§40-2-11 and 40-2A-11, Code of Alabama 1975, hereby declare that because there is a state of emergency resulting from the potential spread of the COVID-19 virus, it is necessary to assist and expedite all efforts of relief. In order to accommodate this need and provide assistance to the citizens affected by this emergency, I hereby order that late payment penalties shall be waived for businesses who are unable to timely pay their February, March, and April 2020 state sales tax liabilities and who are currently registered with the Department as engaging in NAICS Sector 72 business activities. Businesses in NAICS Sector 72 include those preparing meals, snacks, and beverages for immediate consumption. Late payment penalties for state sales tax liabilities for these taxpayers will be waived through June 1, 2020.

This Executive Order shall be effective through June 1, 2020, unless otherwise extended.

Entered this 19th day of March 2020

SIGNED:

Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST:

Curtis Stewart, Deputy Commissioner
Alabama Department of Revenue