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ADOR Extends Relief to NAICS Sector 72 Businesses

MONTGOMERY, March 19, 2020 – Effective immediately, the Department of Revenue is extending relief to 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. Taxpayers filing returns for these reporting periods will receive waivers through June 1, 2020, of late payment penalties for state sales tax liabilities reported on their returns.

Businesses included in NAICS Sector 72 are those preparing meals, snacks, and beverages for immediate consumption. A complete list of the business activities that fall within this sector can be viewed at [NAICS Sector 72 – Accommodation and Food Services](#).

Similar 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 the NAICS Sector 72 tax relief measure, 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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