

# Business License Newsletter

Fall 2024

STATE/COUNTY BUSINESS PRIVILEGE LICENSES  
UPDATES AND REQUIRED INFORMATION

## 2024-25 LICENSE YEAR PAPER COLOR

The color of the privilege license paper for 2024-25 is **Peach #162**. If your county is currently printing its licenses on paper that you purchased rather than the paper supplied by the State Comptroller's Office, then please use this color for the new license year. **If you decide not to use the comptroller's paper, then please notify their office at 334-242-7830 or [Jenny.Neese@comptroller.alabama.gov](mailto:Jenny.Neese@comptroller.alabama.gov).**

State Comptroller **KATHLEEN D. BAXTER** and Commissioner of Revenue **VERNON BARNETT** must be displayed on all business privilege licenses. **Note:** If you are using an electronic signature for the commissioner, you must get permission before applying it to the license.



## 2024 LEGISLATIVE UPDATES

**Act 2024-89** allows the Board of Dental Examiners of Alabama to issue special volunteer licenses to allow eligible nonresident dentists and dental hygienists to practice in this state for a limited time under the supervision of a licensed dentist for an organized charitable event, to increase the annual dental hygienist registration fee, and to establish a fee for the issuance of special volunteer licenses.

**Act 2024-342** provides the Alabama Medical Cannabis Commission is responsible for the regulation, licensure, and enforcement of cannabis cultivation.

Alabama  
Department  
of Revenue



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## CONTACT US

Please make sure that you are using our correct mailing address when sending information to our office:

Business and License Tax Division  
Severance and License Section  
Attn: Kimberly Simmons  
P.O. Box 327550  
Montgomery, AL 36132-7550

[license.account@revenue.alabama.gov](mailto:license.account@revenue.alabama.gov)

334-353-7827, OPTION 5  
334-353-1809 (FAX)

## DATA EXCHANGE PORTAL (DEP) UPDATE

In 2020, ALDOR offered local county governments and their vendors the capability of securely submitting the monthly business license reports to the ALDOR Data Exchange Portal using an SFTP connection along with an SSH Private/Public key pair. In the last four years, we had 54 localities convert to the DEP method.

We encourage all counties/vendors who have not converted to the DEP method when filing the monthly business license reports to contact ALDOR at 334-353-7827, Option 5, or [license.account@revenue.alabama.gov](mailto:license.account@revenue.alabama.gov) to obtain the registration form. For additional information

## REMINDERS

Business license reports/checks are required to be mailed to our office by the 20<sup>th</sup> of the month (by the 30<sup>th</sup> in October, November, and December).

Also, verify you have printed all the required pages of the business license reports before placing them in the mail. This should include the store, chain, transfer reports, and recapitulation.

Please verify your mailing labels are addressed to the address as shown in the Contact Section

## FREQUENT LICENSING REQUIREMENT QUESTIONS

**LICENSE TRANSFER FEES:** Per §40-12-15, Code of Ala. 1975, when a business is sold to a new owner, the license may be transferred for a fee of \$1. The \$1 fee applies to each license code section shown on the license. For example, if a store is sold and the previous owner purchased Sections 315, 44, 69, and 72 licenses, then the transfer fee would be \$4.

**CBD OIL SHOPS:** A Section 315 license is required if the product is being sold at the location.

**AIRBNB:** A Section 115 license is required if there are five or more bedrooms.

**VAPE SHOP:** A Section 315 license is required. Contact the ABC Board for additional requirements.

**MEDICAL CANNABIS:** Licenses for a cultivator processor, secure transporter, state testing laboratory or dispensary, please contact the Alabama Medical Cannabis Commission.

**INTERSTATE TRUCKING COMPANIES:** No license required. However, they will need to contact the Motor Vehicle Division, Motor Carrier Services, and ALDOT to obtain IFTA and IRP permits.

**SECTION 151:** Fast food places are considered restaurants because they offer a meal and have a dining area where food is consumed on premises. Mall food courts and other food places where the food is sold for off-premise consumption need a Section 91 (deli) or 153 (sandwich) license.

## RESOURCES

Please refer to the Privilege License Handbook for clarification on licenses prior to contacting the Severance and License Section regarding what type licenses should be sold to a taxpayer (staff members have the same information that is available in the book). For your convenience, the Privilege License Handbook and the Quick Reference Guide are available at <https://www.revenue.alabama.gov/division/business-license/>. **If a link to the handbook is shown on your county's web page, please update the link to reflect the correct version.**

Please make sure the contact number and address shown at <https://www.revenue.alabama.gov/business-license/county-probate-office-directory/> is correct for your county. If any changes are required, contact our office at 334-353-7827 or [license.account@revenue.alabama.gov](mailto:license.account@revenue.alabama.gov).

**Business Essentials for State Taxpayers (B.E.S.T.)** webinars provide a brief but comprehensive overview of Alabama's business taxes, tax obligations, the forms required, as well as information on electronic filing and other requirements. For more information, visit <https://www.revenue.alabama.gov/b-e-s-t/>.