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Alabama Department of Revenue NOTICE

To all Alabama Municipalities and Towns

The Legislature has passed and the Governor has signed Act No. 2015-361, relating to certain notification requirements for actions affecting areas within the police jurisdictions of municipalities and towns. This Act provides that, in addition to the notice requirements under Section 11-45-8 of the Code of Alabama 1975, certain notices shall be submitted to the Atlas Alabama state website or any successor state-operated website providing information to businesses, as long as that service is available at no cost to the municipality or town.

Atlas is an initiative of the Alabama Small Business Commission. It is designed to be a web portal for small businesses to access information that is critical to the economic growth of small businesses. Atlas was not designed to be a data repository. Accordingly, receiving submitted notices, as provided in Act 2015-361, would not be feasible without incurring costs that would be passed on to the municipalities and towns. However, since the Act also allows for the submission through any successor state-operated website, the Department of Revenue (DOR) will be responsible for receiving notices that are submitted by municipalities and towns and coordinating updates on the DOR website, once the site is updated. Since these submissions to DOR will allow us to more effectively fulfill our duties regarding various tax collections, there will be no cost to the municipalities and towns for these submissions.

It is projected that the Department's website update will be completed sometime in the year 2016. Once the update occurs, the Department will notify the Alabama League of Municipalities that municipalities and towns may begin submitting notices relating to changes affecting police jurisdictions to the Department's Sales and Use Tax Division. At that point, Atlas will link to DOR's website for easy access to submitted notices.

Please note that submissions sent prior to DOR's website update cannot be accepted.