Alabama: Sales and Lodging Tax Relief

Description of Program and Relief

The Alabama Department of Revenue is waiving late payment penalties for all state sales taxes for small retail businesses, and for taxpayers registered with the Alabama Department of Revenue as engaging in NAICS Sector 72 business activities (which includes restaurants). It is also waiving state late payment penalties for lodging taxes. The relief only relates to state sales and lodging tax liabilities.

Government or Lead Agency

Alabama Department of Revenue

Dates Available

Sales and lodging tax for February, March and April 2020

Eligibility Requirements/Restrictions

All sales and lodgings taxpayers unable to timely pay their February, March and April 2020 sales and lodging tax liabilities.

To be eligible for a waiver, small retail businesses must have averaged monthly retail sales of $62,500 or less.

The waivers do not extend filing requirements, but do allow filing without payment for the waived months.

Application Deadlines (If Applicable)

N/A

Contact for More Information

Based on locality at the following:

https://revenue.alabama.gov/sales-use/one-spot/contact-information-for-self-administered-localities/

List of Additional Information