

**ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
ADMINISTRATIVE CODE**

CHAPTER 810-6-5

**USE TAX LAW; CONTRACTORS GROSS RECEIPTS TAX; LODGINGS TAX; RENTAL
TAX; UTILITY TAXES; MISCELLANEOUS RULES**

810-6-5-.01.01 Renewal Of An Annual License.

(1) Certain entities engaging in and conducting business under Title 40, Chapters 12 and 23, are required to maintain an annual license for the current tax year pursuant to §§40-12-221, 40-23-6, and 40-23-66, Code of Ala. 1975.

(2) **Verification of Information.** The licensed account holder, on or before the expiration date on the annual license, must verify the accuracy of the licensed account information through the department's filing system including but not limited to the following:

(a) Current legal name.

(b) Owner/officer/member information.

(c) Owner/officer/member information.

(d) Location address(es) including DBA's for each.

(3) **Extension for Verification.** An extension of time for complying with the requirements of paragraph (2) may be granted by the department for reasonable cause, as provided in rule 810-14-1-.33.01, not to exceed 60 days past the expiration date on the annual license.

(4) **Issuance of Annual License.** Upon meeting the requirements of this rule, and, if applicable, the bond requirements of §40-23-6, Code of Ala. 1975, the annual license shall be renewed and reissued unless the department determines that the renewal and reissuance falls under the provisions of rule 810-6-5-.01, Closure, Denial, Revocation, or Suspension of Accounts.

(5) **Expiration of Annual License.** Failure to comply with the requirements of this rule shall result in the expiration of the annual license. No tax-exempt transactions may be conducted with an expired annual license.

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Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-12-221, 40-23-6; 40-23-6.1, 40-23-31, 40-23-66, 40-23-83, 40-23-260; Administrative Rules 810-14-1-.33.01, 810-6-5-.01.

History: New Rule: Published December 31, 2019; effective February 14, 2020.