

## Sales/Use:

### Alabama DOR Issues Simplified Sellers Use Tax and Marketplace Facilitator Guidance

*Notice: Alabama Simplified Sellers Use Tax and Marketplace Facilitators Guidance, Ala. Dept. of Rev. (7/26/21).* The Alabama Department of Revenue (Department) issued a notice addressing Alabama's marketplace facilitator law that first went into effect on January 1, 2019, and which "stipulates that the responsibility for collecting and remitting Simplified Sellers Use Tax (SSUT) or reporting such sales for online purchases by customers in Alabama, falls on the company operating the marketplace rather than on the individual marketplace sellers." The notice explains that a marketplace facilitator, as defined under state law, that has met the \$250,000 qualifying amount in retail sales in Alabama generally must register for Alabama's SSUT as levied under Ala. Code section 40-23-193, or else comply with the reporting provisions of Ala. Code section 40-23-199.2(m). According to the notice, the 8% SSUT flat tax generally should be collected and remitted on all retail sales of products sold in Alabama through the marketplace facilitator's platform. Moreover, the notice explains that the collection and remittance of the 8% SSUT "relieves the marketplace facilitator, the marketplace seller, and the purchaser from any additional state or local sales and use taxes on the same transactions made through the marketplace." The Department concludes by stating that "based on the guidance provided in this notice," a qualified marketplace facilitator must apply and register for an Alabama SSUT account and that such applications must be submitted "no later than October 1, 2021." Please contact us with any questions.

**URL:** [https://revenue.alabama.gov/wp-content/uploads/2021/07/210726\\_SUT\\_NOTICE\\_ALSSUMarketplaceFacilitatorsGuidance.pdf](https://revenue.alabama.gov/wp-content/uploads/2021/07/210726_SUT_NOTICE_ALSSUMarketplaceFacilitatorsGuidance.pdf)

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