STATE OF ALABAMA

PROCLAMATION

BY THE GOVERNOR

WHEREAS, on March 13, 2020, I declared the existence of a state public health emergency based on the appearance of the 2019 novel coronavirus known as COVID-19 in the State of Alabama;

WHEREAS that initial proclamation included provisions designed to assist in preventing the spread of COVID-19 and in mitigating the consequences of COVID-19;

WHEREAS, on March 18, 2020, and March 20, 2020, I issued supplemental proclamations to further address the occurrence of COVID-19 in the State of Alabama;

WHEREAS new implications of COVID-19 come to light on a continual basis, requiring flexibility and adaptability by all levels of government within the State of Alabama; and

WHEREAS the federal government has issued Internal Revenue Notice 2020-18, in which the Secretary of the Treasury declared that the due date for federal income tax payments and federal estimated tax payments due April 15, 2020 has been postponed until July 15, 2020;

NOW THEREFORE, I, Kay Ivey, Governor of the State of Alabama, pursuant to the relevant provisions of the Alabama Emergency Management Act of 1955, as amended, Ala. Code §§ 31-9-1, *et seq.*, do hereby proclaim the existence of conditions that warrant implementation of additional extraordinary measures and relief during the state health emergency now in effect in order to guard public health and protect human life. I therefore proclaim and direct all of the following:

I. Postponement of certain state tax obligations

I find that, in light of the rapidly evolving public health guidance concerning social-distancing and sanitation practices, the citizens of Alabama have had insufficient time to safely comply with the tax obligations referenced below. I further find that the rapidly evolving public health guidance caused and continues to cause economic hardship, and that relief from certain state tax obligations is necessary to secure the economic safety and protection of the civilian population. To that end:

A. I hereby delegate to the Commissioner of Revenue the authority to postpone the April 15, 2020, due date for the payment of the following state taxes until July 15, 2020 for any "person," as that term is defined in Ala. Code § 40-1-1(8):

   1. individual income tax;

   2. corporate income tax;

   3. financial institutions excise tax; and

   4. business privilege tax.

B. I hereby delegate to the Commissioner of Revenue the authority to waive interest through July 15, 2020 for any tax payment due in connection with a tax

return with a due date on or after March 15, 2020. The Commissioner of Revenue is authorized to take any action necessary to provide the relief to taxpayers expressed in this order.

FURTHER, to the extent a provision in this supplemental proclamation conflicts with any provision of state law, that law is hereby suspended for the duration of this state of emergency, and this proclamation shall control.

FURTHER, I declare that this proclamation and all subsequent orders, laws, rules, or regulations issued pursuant hereto shall remain in full force and effect for the duration of the public health emergency unless rescinded or extended by proclamation.

IN WITNESS, WHEREOF, I have hereunto set my hand and caused the Great Seal to be affixed by the Secretary of State at the State Capitol in the City of Montgomery on this 23rd day of March, 2020.

Kay Ivey

Kay Ivey
Governor

ATTEST:

John H. Merrill

John H. Merrill
Secretary of State