VERNON BARNETT
Commissioner

State of Alabama
Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CURTIS E. STEWART
Deputy Commissioner
MICHAEL D. GAMBLE
Deputy Commissioner
DONALD J. GRAHAM
Deputy Commissioner
DERRICK COLEMAN
Deputy Commissioner

ORDER OF THE COMMISSIONER OF REVENUE

I, Vernon Barnett, Commissioner of the Alabama Department of Revenue, pursuant to the power granted to me under §§40-2-11 and 40-2A-11, Code of Alabama 1975, hereby declare that because there is a state of emergency resulting from the potential spread of the COVID-19 virus, it is necessary to assist and expedite all efforts of relief. In order to accommodate this need and provide assistance to the citizens affected by this emergency, I hereby order that late payment penalties shall be waived for businesses who are unable to timely pay their February, March, and April 2020 state transient occupancy tax (commonly referred to as "lodgings tax") liabilities. Late payment penalties for state transient occupancy tax liabilities for these tax periods will be waived through June 1, 2020. This relief does not extend the filing date for lodgings tax returns for the covered periods and does not apply to local lodgings tax liabilities.

This Executive Order shall be effective through June 1, 2020, unless otherwise extended.

Entered this 20th day of March 2020

SIGNED:

Vernon Barnett, Commissioner
Alabama Department of Revenue

ATTEST:

Curtis Stewart, Deputy Commissioner
Alabama Department of Revenue