

## ALABAMA SALES AND USE TAX UPDATE

### ALABAMA SOCIETY OF CPAS

SEPTEMBER 8, 2014

THE JACKSON CENTER

HUNTSVILLE, ALABAMA

On September 8, Bruce P. Ely, James E. Long, Jr., William T. Thistle, II, and J. Sims Rhyne, III will present “Alabama Sales and Use Tax Update” (8 hours PD credit) at The Jackson Center in Huntsville, Alabama. This is an annual course sponsored by the ASCPA. Non-ASCPA members are permitted to attend. For more information, visit [www.ascpa.org](http://www.ascpa.org) or contact [Corena Unpingco](#) or [Mary McAllister](#) at 1-800-227-1711.

## COURSE DESCRIPTION

With increasing e-commerce sales and multistate transactions, sales and use tax is an area filled with many unanswered questions and complexities of concern to accountants. And Alabama’s sales and use tax system is more complicated than almost any other state’s, since we are the only state that allows each municipality and county not only to levy but also to collect its own sales, use, rental, and lodging taxes—and many do so through the use of contract auditing firms. Handling these situations incorrectly can result in lost sales, sales tax paid needlessly or to the wrong jurisdiction, and possible penalties. This comprehensive course guides you in the right direction. You’ll cover such vital topics as the latest nexus laws and Alabama rulings and regulations, the effect of the U.S. Constitution on transactions, sales/use tax and e-commerce, nexus with interstate and intercounty sales, and specific rules for retailers, manufacturers, contractors, and the service providers. Also, we will update you on major items of tax legislation recently enacted by the Alabama Legislature, including the new single point sales and use tax filing system called “ONE SPOT.”

## OBJECTIVE

- Understand the latest nexus laws and Alabama Department of Revenue regulations and rulings;
- Identify the effect of e-commerce on your clients or firm; and
- Analyze state sales, use, and rental tax laws affecting specific Alabama industries.

## MAJOR SUBJECTS

- Sales and use tax and e-commerce
- Nexus and interstate sales or intra-state sales
- Specific rules for retailers, manufacturers, contractors, and service providers
- Dealing with local sales and use tax issues and their auditors
- Sales and use tax assessments and appeal procedures
- Negotiating voluntary disclosure agreements with state and local taxing authorities
- Handling the audit and potential personal liability of the client’s/company’s officers or employees

## SPEAKERS



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