



Municipal Sales and Lodging Tax Filing Update

Effective immediately, the City of Orange Beach is waiving municipal sales and lodgings tax late payment penalties for all local businesses currently registered as engaging in NAICS Sector 72 business activities, which includes restaurants and food service providers, all local business who currently collect and remit lodgings tax, and any local business whose retail sales during the previous calendar year averaged \$62,500 or less per month. This waiver is consistent with action taken by the Alabama Department of Revenue, which is also waiving late payment penalties for state sales and lodgings tax payments.

This relief will apply to sales and lodging taxpayers who are unable to timely pay their February, March, and April 2020 sales and lodging tax liabilities. This relief does not waive or extend normal filing requirements. Instead, these taxpayers may file their monthly sales and lodging tax returns for February, March, and April 2020 reporting periods without paying the sales and lodging tax reported as due. Late payment penalties will be waived for these taxpayers through June 1, 2020. This relief is for sales and lodging tax liabilities.

Any business who elects to utilize this waiver should file a paper return with the City instead of filing online through the My Alabama Taxes portal.

Any business that does not have a paper tax return form may download one at <https://www.orangebeachal.gov/departments/finance-department/taxes>

A complete list of the business activities that fall within the NAICS Sector 72 can be found at <https://www.naics.com/six-digit-naics/?code=72>

For businesses that have any questions, please contact the Finance Department 251-981-6096.

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