



January 5, 2012

Hon. Mark Culver, Chair
Alabama Streamlined Sales and Use Tax Commission

Re: Comments on the Alabama Streamlined Sales and Use Tax Commission Preliminary Report

Dear Chairman Culver:

I submit this letter on behalf of the 4,000 members of the Alabama Retail Association (ARA) in response to your call for comments on the Alabama Streamlined Sales and Use Tax Commission's preliminary report and recommendations. As someone who has attended most of the commission's meetings, I commend the entire commission for its diligent work and for the spirit of cooperation exhibited by the state and local government representatives. My staff and I have had productive conversations with many of the commission's members and appreciate the attentiveness other commissioners have given to ARA's representative on the panel, Alvin Lewis with Books-A-Million Inc.

Alabama retailers as well as retailers throughout the United States that currently comply with our state's cumbersome local sales and use tax system applaud the commission for the streamlining recommendations included in the preliminary report. Implementation of these recommendations will be a win-win situation for everyone involved. Simplifying the system for the taxpayer will increase compliance and increase revenue for state and local governments as well as education in our state.

In choosing the Alabama Department of Revenue as the proposed single-entity administrator, the commission definitely has adopted the correct and logical approach. ARA members with multiple stores in multiple Alabama taxing jurisdictions complain to us constantly that they have to commit as much as three times the resources to Alabama to handle sales and use tax issues as they do to complete the same tasks in other states.

The Alabama Retail Association and its members hope that the Alabama Legislature adopts the commission's recommendations during the legislative session that opens Feb. 7. ARA pledges its full support to that effort. ARA also will work with Alabama's congressional delegation to garner its support for any congressional action needed as a pre-condition. ARA encourages the Alabama Department of Revenue and the various municipal and county government and revenue officer associations to work toward these goals as well.

ARA plans to put its full effort in 2012 to seeing Alabama simplify its complex sales and use tax system. The commission's recommendations will make great strides toward achieving that goal. ARA looks forward to working with the commission as it moves into the next phase of its work.

Respectfully submitted,



Rick Brown, President
Alabama Retail Association

cc: Mr. Alvin Lewis, ARA Appointee to Alabama Streamlined Sales and Use Tax Commission
Ms. Dianne Wammack, ARA Chairman, Cameras Brookwood
Ms. Alison Wingate, ARA Vice President