



JULIE P. MAGEE
Commissioner

State of Alabama

Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

December 19, 2011

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the business of leasing or renting tangible personal property, or engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the **Town of Eclectic**, Alabama and its police jurisdiction (located in Elmore County).

Sections 11-51-200, 11-51-202, 11-51-207, and 11-51-208, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales, use, rental, and lodgings tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax. On September 6, 2011, the governing body of the Town of Eclectic adopted Resolution No. 2011-09 requesting the Alabama Department of Revenue to begin collecting the Town's sales, use, rental and lodgings tax **effective January 1, 2012** with a due date of February 20, 2012.

Sales & Use Tax Rates:	Rates
General Rate _____	5.0%
Admissions to places of amusement and entertainment _____	5.0%
Retail selling price of food for human consumption sold through vending machines _____	5.0%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products _____	1.0%
Machines, parts, and attachments for machines used in manufacturing tangible personal property _____	1.0%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers _____	1.0%
Withdrawal fee for automotive vehicle dealers only _____	\$5.00

Rental Tax Rates:	
General Rate _____	4.0%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers _____	4.0%
Lease or rental of linens and garments _____	4.0%

Lodgings Tax Rates:	
General Rate _____	0.0%

If you are making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the business of leasing or renting tangible personal property
The Law requires that the Town of Eclectic sales, use, rental, and lodgings taxes be collected, reported and remitted in the same manner as the State sales, use, rental, and lodgings taxes. When you file and pay electronically, the Town of Eclectic sales, use, rental, and lodgings taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and then all of the calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.htm, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9395.

Please direct all questions regarding Town of Eclectic sales, use, rental, and lodgings taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531