



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

November 27, 2013

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Lowndes County**, Alabama

Sections 11-3-11.1, 11-3-11.3, 40-12-4 & 40-12-5, et seq., **Code of Alabama 1975**, authorize and empower counties to levy a true sales and use tax and require the Alabama Department of Revenue upon request of the county to collect the tax.

On October 28, 2013, the governing body of Lowndes County adopted Resolution No. 102813 requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax **effective December 1, 2013** with a due date of January 21, 2014.

Sales & Use Tax Rates:

General Rate	4.0%
Admissions to places of amusement and entertainment	4.0%
Retail selling price of food for human consumption sold through vending machines	4.0%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	2.0%
Machines, parts, and attachments for machines used in manufacturing tangible personal property.....	2.0%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	0.40%
Withdrawal fee for automotive vehicle dealers only.....	\$0.75

The Law requires that Lowndes County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, Lowndes County sales and use 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 all calculations will be done automatically for you. File these taxes through My Alabama Taxes (MAT) at <http://myalabamataxes.alabama.gov>.

Please direct all questions regarding Lowndes County sales and use 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