



State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

March 21, 2014

TO: ALL PERSONS, FIRMS, AND CORPORATIONS purchasing tangible personal property for use, storage or other consumption in the City of Jemison, Alabama and its police jurisdiction (located in Chilton County) .

Article 3, Chapter 51, Title 11, et seq., **Code of Alabama 1975**, authorizes and empowers municipalities to levy a true sales, use, rental, and lodgings tax identical to corresponding State Tax Laws except for the rates of tax.

On February 3, 2014, the governing body of the **City of Jemison** adopted Ordinance No. 11-20-00A levying a use tax **effective April 1, 2014** with a due date of May 20, 2014.

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 _____	0.5%
Machines, parts, and attachments for machines used in manufacturing of tangible personal property _____	1.0%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers _____	0.5%
Withdrawal fee for automotive vehicle dealers only _____	\$.83

If you are conducting business outside the corporate limits of the City of Jemison but within the police jurisdiction, the rates are one half of the rates shown above.#]

The Law requires that the City of Jemison local 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 City of Jemison local 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 through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov/#1>.

Please direct all questions regarding City of Jemison local 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