

**LEE CO PJ PHENIX CITY**

Posted: 6/20/14

Effective November 1, 2013.

Due to rate differences throughout Lee County, the Department has created a separate locality code to more accurately reflect the Lee County tax rates within the police jurisdiction of Phenix City (Locality Code: 7241). The tax rates are as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>RATES</u></b>
General Rate .....	2.500
Admissions to places of amusement and entertainment .....	2.500
Retail Selling Price of food for human consumption sold through vending machines .....	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.625
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.625
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.625
Withdrawal fee for automotive vehicle dealers only .....	.83

Your Lee County taxes within the police jurisdiction of Phenix City may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Lee County taxes, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

If you have any questions regarding this notice, please contact this office.

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490