



State of Alabama

Department of Revenue

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

December 22, 2014

TO: ALL PERSONS, FIRMS, AND CORPORATIONS; engaging in the business of leasing or renting tangible personal property in the City of Sardis City, Alabama and its police jurisdiction (located in Etowah 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 October 20, 2014, the governing body of the **City of Sardis City** adopted Ordinance No. 09-14-01 levying a tax **effective January 1, 2015** with a due date of February 20, 2015.

Rental Tax Rates:

General Rate	3.00%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers	3.00%
Lease or rental of linens and garments	3.00%

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

The Law requires that the City of Sardis City 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 Sardis City 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 Sardis City 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