State of Alabama
Department of Revenue

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

January 25, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the Town of Pickensville, Alabama, and its police jurisdiction (located in Pickens County).

Sections 11-51-200, 11-51-202, & *11-51-208,* et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use Tax Laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On November 10, 2015, the governing body of the Town of Pickensville adopted Resolution No. 2015 levying a sales and use tax **effective February 1, 2016**, with a due date of March 21, 2016.

Sales & Use Tax Rates:	**Old Rates**	**New Rates**
General Rate	1.00%	2.00%
Admissions to places of amusement and entertainment	1.00%	2.00%
Retail selling price of food for human consumption sold through vending machines	1.00%	2.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	0.50%	1.50%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	0.50%	1.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	0.50%	1.50%
Withdrawal fee for automotive vehicle dealers only	$1.00	$1.00

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Pickensville but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Pickensville 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, the Town of Pickensville 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). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes through My Alabama Taxes (MAT) at http://myalabamataxes.alabama.gov.

Please direct all questions regarding the Town of Pickensville 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