



# State of Alabama

## Department of Revenue

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

November 20, 2015

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail in the Town of Rockford, Alabama (located in Coosa 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 September 5, 1989, the governing body of the **Town of Rockford** adopted Ordinance No. 501 (amended) levying a sales tax **effective December 1, 2015** with a due date of January 20, 2016.

### Sales Tax Rates:

General Rate	2.00%
Admissions to places of amusement and entertainment	0.00%
Retail selling price of food for human consumption sold through vending machines	0.00%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products	0.00%
Machines, parts, and attachments for machines used in manufacturing of tangible personal property	2.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	1.00%
Withdrawal fee for automotive vehicle dealers only	\$0.00

The Law requires that the Town of Rockford 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 Town of Rockford 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 Town of Rockford 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

AMENDMENT TO ORDINANCE No. 501

The Town Council of the Town of Rockford met in a regular meeting on Tuesday, September 5, 1989. On motion by Catherline Slater and second by Doris Culver to amend Sales Tax Ordinance #501, Section 1, (d) to read as follows:

(d) Upon every person, firm or corporation engaged or continuing within the Town of Rockford in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to ONE percent (1%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, however, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of -0- per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of the person.

Where any used automobile vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

Patricia W. Wingard  
Patricia W. Wingard, Mayor

Attest:

Betty J. Gore  
Betty J. Gore, Town Clerk

I, Betty J. Gore, Clerk of the Town of Rockford, hereby certify that the foregoing amendment was adopted at the Town Council Meeting on September 5, 1989, pursuant to the Provisions of Act 89-691. Given my hand and Town Seal this 5th day of September, 1989.

Betty J. Gore  
Betty J. Gore, Town Clerk