



**JULIE P. MAGEE**  
Commissioner

# State of Alabama

## Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

October 18, 2011

**CYNTHIA UNDERWOOD**  
Assistant Commissioner  
**MICHAEL E. MASON**  
Deputy Commissioner

**TO:** ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the business of leasing or renting tangible personal property, or engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients, in the **City of Millbrook**, Alabama and its police jurisdiction (located in Elmore County ).

Sections 11-51-200, 11-51-202, 11-51-207, and 11-51-208, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales, use, rental, and lodgings tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On August 22, 2011, the governing body of the City of Millbrook adopted Ordinance No. 11-04 requesting the Alabama Department of Revenue to begin collecting the City's sales, use, rental and lodgings tax **effective November 1, 2011** with a due date of December 20, 2011.

<b>Sales &amp; Use Tax Rates:</b>	<b>Rates</b>
General Rate _____	3.5%
Admissions to places of amusement and entertainment _____	3.5%
Retail selling price of food for human consumption sold through vending machines _____	3.5%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products _____	1.5%
Machines, parts, and attachments for machines used in manufacturing tangible personal property _____	1.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers _____	1.5%
Withdrawal fee for automotive vehicle dealers only _____	\$1.00

<b>Rental Tax Rates:</b>	
General Rate _____	3.5%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers _____	1.5%
Lease or rental of linens and garments _____	1.5%

<b>Lodgings Tax Rates:</b>	
General Rate _____	4.0%

If you are making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the business of leasing or renting tangible personal property outside the corporate limits of the City of Millbrook but within the police jurisdiction, the rates of sales, use, rental, and lodgings tax are one-half the rates shown above.

The Law requires that the City of Millbrook sales, use, rental, and lodgings 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 Millbrook sales, use, rental, and lodgings 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 online through the Internet at [www.revenue.alabama.gov/salestax/efiling.htm](http://www.revenue.alabama.gov/salestax/efiling.htm), or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9638.

Please direct all questions regarding City of Millbrook sales, use, rental, and lodgings 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