



JULIE P. MAGEE
Commissioner

State of Alabama

Department of Revenue

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

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner
LEWIS A. EASTERLY
Secretary

April 13, 2011

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 renting or furnishing of rooms, lodgings, or accommodations made to transients, in the **City of Sardis City**, Alabama and its police jurisdiction (located in Etowah 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 February 7, 2011, the governing body of the City of Sardis City adopted Resolution No. 02-01-11 requesting the Alabama Department of Revenue to begin collecting the City's sales, use, rental and lodgings tax **effective April 1, 2011** with a due date of May 20, 2011.

Sales & Use Tax Rates:	Rates
General Rate _____	3.0%
Admissions to places of amusement and entertainment _____	2.0%
Retail selling price of food for human consumption sold through vending machines _____	2.0%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products _____	1.0%
Machines, parts, and attachments for machines used in manufacturing tangible personal property _____	1.0%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers _____	.50%
Withdrawal fee for automotive vehicle dealers only _____	\$1.00

Lodgings Tax Rates:	Rates
General Rate _____	2.0%

If you are making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the renting or furnishing of rooms, lodgings, or accommodations made to transients, outside the corporate limits of the City of Sardis City but within the police jurisdiction, the rates of sales, use, and lodgings tax are one-half the rates shown above.

The Law requires that the City of Sardis City sales, use, and lodgings taxes be collected, reported and remitted in the same manner as the State sales, use, and lodgings taxes. When you file and pay electronically, the City of Sardis City sales, use, 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, or through the telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9719 (Sardis City Amusement 9219).

Please direct all questions regarding City of Sardis City sales, use, and lodgings taxes to this office:

Alabama Department of Revenue, Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531