



**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

June 15, 2012

**TO: ALL PERSONS, FIRMS, AND CORPORATIONS** engaged in the business of renting or furnishing rooms, lodging, or accommodations to transients and/or engaged in the business of leasing or renting tangible personal property in the City of Fairfield, Alabama and its police jurisdiction (located in Jefferson County)

**Effective with the period ending July 31, 2012 due on or before August 20, 2012 the City of Fairfield lodgings and/or rental tax should be remitted using locality code 9232.**

The City of Fairfield lodgings and rental rates are listed below:

**Lodgings Tax:**

Lodgings Tax Rate..... 3%

**Rental Tax:**

Lease or rental of tangible personal property..... 3%

Lease or rental of automotive vehicles, truck trailers,  
semi-trailers and house trailers..... 1%

Lease or rental of linen or garments..... 3%

If lodgings are offered to transients and/or rentals/leases are made to lessees outside the corporate limits of the City of Fairfield but within the police jurisdiction, the rates are one-half of those stated above.

The Law requires that the City of Fairfield lodgings and rental tax be collected, reported and remitted in the same manner as the State lodgings and rental tax. When you file and pay electronically, the City of Fairfield lodgings and rental tax is to be included on the electronic city/county 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 online through the Alabama Paperless Filing & Payment System ([www.revenue.alabama.gov/salestax/efiling.htm](http://www.revenue.alabama.gov/salestax/efiling.htm)), MAT – My Alabama Taxes (<https://myalabamataxes.alabama.gov/#1>) or by calling toll free 1-800-828-1727. Telephone filers should use Locality Code **9232**.

If you have any questions regarding this notice, please contact this office:

Alabama Department of Revenue  
Sales and Use Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531