



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

January 19, 2012

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 Ider**, Alabama and its police jurisdiction (located in DeKalb 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 Alabama Department of Revenue upon request of the municipality to collect the tax.

On January 10, 2012, the governing body of the Town of Ider adopted Ordinance 12-01 levying a sales and use tax **effective February 1, 2012** with a due date of March 20, 2012. On January 10, 2012 the Town of Ider adopted Resolution 12-01 requesting the Alabama Department of Revenue to begin collecting the Town's sales and use tax **effective February 1, 2012** with a due date of March 20, 2012.

Sales and Use Tax Rates:

General Rate.....	4%
Admissions to places of amusement and entertainment.....	4%
Retail selling price of food for human consumption sold through vending machines.....	4%
Net difference paid for machines, machinery and equipment used in planting, cultivating and harvesting farm products.....	1%
Machines, parts and attachments for machines used in the manufacturing of tangible personal property.....	1%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers.....	1%
Withdrawal fee for automotive vehicle dealers only.....	\$2.50

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 Ider 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 Ider 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 Ider 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). 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 9485.

Please direct all questions regarding Town of Ider sales taxes to this office:

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