

**CLAY COUNTY**

Posted 12/23/13

Effective February 1, 2013.

Clay County increased their sales tax as shown below:

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	2.000	2.000
Admissions to places of amusement and entertainment .....	2.000	2.000
Retail Selling Price of food for human consumption sold through vending machines .....	2.000	2.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	.200	1.100
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.200	1.100
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	.200	1.100
Withdrawal fee for automotive vehicle dealers only .....	.83	.83

If sales of tangible personal property are made or delivered outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your Clay County sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system, [myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov), the ONE SPOT to file. If you have any questions about your Clay County taxes, please contact:

RDS  
P. O. Box 830725  
Birmingham, AL 35283-0725  
1-800-556-7274

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

ALABAMA DEPARTMENT OF REVENUE  
Sales, Use & Business Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490