State of Alabama
Department of Revenue

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

November 25, 2014

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

Article 3, Chapter 51, Title 11, et seq., Code of Alabama, 1975 authorizes and empowers municipalities to levy a true sales, use, rental and lodgings tax identical to the corresponding State Tax Laws except for the rates of tax.

The governing body of the City of Andalusia has adopted Resolution No. 2014-26 to commence services rendered by the Alabama Department of Revenue in the administration and collection of the sales/use taxes and any other additional taxes for the City of Andalusia. This Resolution is effective December 01, 2014.

Therefore, your first City of Andalusia local tax return filed with Alabama Department of Revenue is for the tax period ending December 31, 2014, which is due on or before January 20, 2015. Please remit the City of Andalusia's local tax to:

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

The Law requires that Andalusia local 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 Andalusia local taxes are to be included on the electronic city/county tax return assigned to you (City and County 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 through My Alabama Taxes (MAT) at https://myalabamataxes.alabama.gov/_/#1. You can view and verify City of Andalusia's local tax rates at http://www.revenue.alabama.gov/salestax/ sales/index.cfm.