



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

April 23, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Bullock County**

*Sections 40-12-04, et seq., **Code of Alabama 1975***, authorize and empower counties 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 the Alabama Department of Revenue upon request of the county to collect the tax.

On March 22, 2019, the governing body of Bullock County County adopted Ordinance No. (tax rate confirmation) levying a sales and use tax **effective May 1, 2019**.

Sales & Use Tax Rates:

	<u>Old Rates</u>	<u>New Rates</u>
General Rate	2.50%	2.50%
Admissions to places of amusement and entertainment	2.50%	2.50%
Retail selling price of food for human consumption sold through vending machines	2.50%	2.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products	1.00%	0.75%
Machines, parts, and attachments for machines used in manufacturing tangible personal property	1.00%	1.75%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers	1.00%	1.75%
Withdrawal fee for automotive vehicle dealers only.....	\$7.50	\$1.25

The Law requires that Bullock County County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. Bullock County County sales and use taxes are to be included on the electronic local tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the My Alabama Taxes system at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Bullock County County sales and use taxes to this office:

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

Tax Rate Confirmation for Bullock County
March 18, 2019

	Tax Rate	Corrections
Sales Tax		
General	2.500%	_____ %
Amusement	2.500%	_____ %
Automotive	1.750%	_____ %
Withdrawal Fee	\$1.25	\$ _____
Farm	0.750%	_____ %
Manufacturing	1.750%	_____ %
Vending	2.500%	_____ %
 Use Tax		
General	2.500%	_____ %
Automotive	1.750%	_____ %
Farm	0.750%	_____ %
Manufacturing	1.750%	_____ %
 Lodgings		
General	4.000%	_____ %

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

 (Signature of Authorized Official)
CHAIRMAN 3/22/2019 (Title/Date)