



**JULIE P. MAGEE**  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))  
50 North Ripley Street  
Montgomery, Alabama 36132

April 16, 2015

**MICHAEL E. MASON**  
Assistant Commissioner

**JOE W. GARRETT, JR.**  
Deputy Commissioner

**CURTIS E. STEWART**  
Deputy Commissioner

**TO: ALL PERSONS, FIRMS, AND CORPORATIONS** making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in the Police Jurisdiction of the Town of Five Points in Chambers County, Alabama

Effective with the period ending March 31, 2015, due on or before April 20, 2015, the Chambers County Police Jurisdiction of Five Points sales tax should be remitted using locality code **7070-Chambers County PJ Five Points SLS.**

Also effective with the period ending March 31, 2015, due on or before April 20, 2015, the Chambers County Police Jurisdiction of Five Points use tax should be remitted using locality code **7071-Chambers County PJ Five Points USE.**

The Law requires that the Chambers County PJ of Five Points sales and use tax be collected, reported and remitted in the same manner as the State sales and use tax. When you file and pay electronically, the Chambers County sales and use tax is to be included on the electronic city/county tax 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 through My Alabama Taxes (MAT) at [myalabamataxes.alabama.gov](http://myalabamataxes.alabama.gov).

Please direct all questions regarding Chambers County sales and use tax 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