

**COVINGTON COUNTY**

Posted 12/15/17

Effective January 1, 2018.

Covington County has increased their sales and use taxes as shown below:

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Sales &amp; Use Taxes:</b>		
General Rate .....	2.000	2.500
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	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.000	1.250
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.000	1.250
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers .....	1.000	1.250
Withdrawal fee for automotive vehicle dealers only .....	1.00	1.00
	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Use Taxes:</b>		
General Rate .....	2.000	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	1.750
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.500	1.750
Net difference paid for all automotive vehicles, truck trailers, semi- trailers and house trailers .....	1.500	1.750

Your Covington County sales, use and lodgings taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'ONE SPOT' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Covington 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 Tax Division  
P.O. Box 327710  
Montgomery, Alabama 36132-7710  
(334) 242-1490

COVINGTON COUNTY COMMISSION

RESOLUTION NO. 17-09-26-01

WHEREAS, §40-12-4 through §40-12-7, Code of Alabama, authorizes the County Commission to levy a county sales and use tax exclusively for school purposes; and

WHEREAS, all school systems operated in Covington County, Alabama – Covington County Schools, Opp City Schools and Andalusia City Schools – have expressed a need for additional revenue in order to effectively carry out their missions, and to enhance education for the children of this county in future years.

WHEREAS, §40-12-4, Code of Alabama, authorizes, the County to levy a sales and use tax in order to generate revenue for education; and the County Commission shall administer and levy these taxes through the Commission's efforts or through other third parties, as the Commission deems appropriate; and

WHEREAS, all revenues collected under the provisions of §40-12-4 through §40-12-7, Code of Alabama, shall be distributed within the county on the same basis as the total calculated costs for the Foundation Program for those local boards of education within the county, or according to such distribution formula as may be properly enacted in the future by action of the Legislature or the courts.

THEREFORE BE IT RESOLVED that the Covington County Commission does hereby adopt the following sales tax, consumers use tax and sellers use tax increases in Covington County as provided in for §40-12-4, Code of Alabama:

Rate type	Increase	New County rate
General and vending	.50 %	2.50 %
Auto	.25 %	1.75 %
Farm	.25 %	1.75 %
Mfg machinery	.25 %	1.75 %

BE IT FURTHER RESOLVED that the tax increase for school purposes – as set forth by this resolution – shall be collected, pursuant to Alabama law, for all sales beginning on January 1, 2018 in the same manner and by the same means as is properly identified by the Commission presently or from time to time. Further, if it is determined that the imposition of this tax requires adoption of ordinances or other formal action, the passage of this resolution documents the Commission's intent to fully comply with the law, and appropriate action will be taken to fully comply with the terms set forth herein.

ADOPTED AND APPROVED this 2nd day of October, 2017.

  
\_\_\_\_\_  
Gregory B. White, Chairman

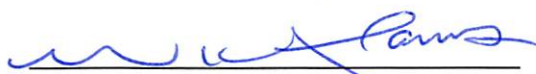
  
\_\_\_\_\_  
Kenneth Northey, Commissioner – District 1

  
\_\_\_\_\_  
Joe Barton, Commissioner – District 2

  
\_\_\_\_\_  
Tony Holmes, Commissioner – District 3

ATTEST:

  
\_\_\_\_\_  
Karen Sowell, Administrator

  
\_\_\_\_\_  
Kyle Adams, Commissioner – District 4

## Covington County (7020) Sales & Use Tax Rate Confirmation

The tax rates in the table below are based on Resolution No. 17-09-26-01 effective January 1, 2018. Please review and make any necessary corrections. By signing below, you are confirming the tax rate information, with corrections, is the current tax rate information for the Covington County.

	Rate Type	Rate	Corrected Rate
Sales Tax	General	2.500%	_____
	Amusement	2.000%	_____
	Mfg. Machines	<del>1.750%</del>	1.25%
	Automotive	<del>1.750%</del>	1.25%
	Demo Fee	\$1.00	_____
	Farm	<del>1.750%</del>	1.25%
	Vending	2.500%	_____
Sellers Use	General	2.500%	_____
	Mfg. Machines	1.750%	_____
	Automotive	1.750%	_____
	Farm	1.750%	_____
Consumer Use	General	2.500%	_____
	Mfg. Machines	1.750%	_____
	Automotive	1.750%	_____
	Farm	1.750%	_____

Tax Administrator – Revenue Discovery Systems (RDS)

\_\_\_\_\_ None of the taxes above or any portion thereof is dedicated or earmarked for education.

I have reviewed and do confirm that the tax rates shown above are correct. If rate is incorrect, the incorrect tax rate has been lined out and the correct tax rate has been indicated in the column titled "Corrected Rate".

Karen L Sowell  
Signature of authorized County Official

Administrator  
Title of signing official

11-29-17  
Date

**We request the additional tax amounts for the Board of Education be remitted to us in a way that it can be differentiated from the other taxes remitted, please. Other vendors are marking it as Covington County BOE.**