



# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

December 23, 2014

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Crenshaw 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 November 12, 2014, the governing body of Crenshaw County adopted Ordinance No. pursuant to Act 2013-344 levying a sales and use tax **effective January 1, 2015**.

## Sales & Use Tax Rates:

	<u>Old Rates</u>	<u>New Rates</u>
General Rate .....	3.00%	3.50%
Admissions to places of amusement and entertainment .....	3.00%	3.50%
Retail selling price of food for human consumption sold through vending machines .....	3.00%	3.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	2.00%	2.50%
Machines, parts, and attachments for machines used in manufacturing tangible personal property .....	2.00%	2.50%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	2.00%	2.50%
Withdrawal fee for automotive vehicle dealers only.....	\$2.25	\$2.25

The Law requires that the Crenshaw County 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 Crenshaw County local taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, 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](https://myalabamataxes.alabama.gov/_/#1).

Please direct all questions regarding Crenshaw 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