

Dallas County
Posted May 6, 2019

Effective June 1, 2019

The Dallas County Commission has repealed and rescinded the ordinances imposing an additional one-half percent sales tax for public school purposes. Their sales and use taxes changes are shown below:

Sales & Use Taxes:	<u>OLD</u> RATES	<u>NEW</u> RATES
General Rate	1.50%	1.00%
Admissions to places of amusement and entertainment	1.50%	1.00%
Retail Selling Price of food for human consumption sold through vending machines	1.50%	1.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	0.375%	0.25%
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.125%	0.75%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	0.375%	0.25%
Withdrawal fee for automotive vehicle dealers only	\$2.50	\$2.50

Your Dallas County sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>.

If you have any questions about your Dallas County taxes, please contact:

Avenu/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

ORDINANCE REPEALING AND RESCINDING THE ORDINANCES PREVIOUSLY ENACTED BY THE DALLAS COUNTY COMMISSION IMPOSING ONE-HALF PERCENT (0.5%) ADDITIONAL SALES TAX IN DALLAS COUNTY FOR PUBLIC SCHOOL PURPOSES IN ACCORDANCE WITH ALABAMA CODE § 40-12-4

THAT WHEREAS, the Dallas County Commission did adopt an ordinance on September 24, 2012; and first amended by Ordinance adopted on October 8, 2012, [and revised on November 14, 2012]; and second amended by Ordinance adopted on October 22, 2012; and third amended by Ordinance adopted on November 14, 2012; and fourth amended by Ordinance adopted on June 9, 2014; and fifth amended by Ordinance adopted on June 23, 2014; imposing a one-half cent sales tax for the express purpose of providing funding to the Dallas County School System in accord with Ala. Code § 40-12-4, and to enable it to establish and maintain reserves required by the State Board of Education; and

WHEREAS, the Dallas County Commission desires to repeal and rescind the above described ordinance and amendments thereto effective June 1, 2019;

NOW, THEREFORE, BE IT ORDAINED that the Ordinance adopted by the Dallas County Commission on September 24, 2012; and first amended by Ordinance adopted on October 8, 2012, [and revised on November 14, 2012]; and second amended by Ordinance adopted on October 22, 2012; and third amended by Ordinance adopted on November 14, 2012; and fourth amended by Ordinance adopted on June 9, 2014; and fifth amended by Ordinance adopted on June 23, 2014; shall be, and hereby are, repealed and rescinded effective June 1, 2019, and shall be of no further force or effect after said date; it being the intent of the Dallas County Commission to repeal and rescind all ordinances through which it hereby imposed the said one-half percent additional sales tax in Dallas County for public school purposes in accordance with Ala. Code § 40-12-4, effective June 1, 2019, and the Clerk is hereby directed to cause the publication of this Ordinance in The Selma Times-Journal, a newspaper of general circulation in Dallas County, Alabama.

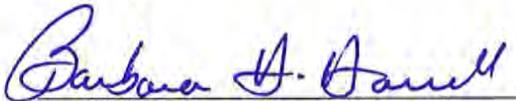
CERTIFICATION

I, Kimbrough L. Ballard, Chairman, *ex officio* of the Dallas County Commission, hereby certify that the above and foregoing Ordinance repealing and rescinding the ordinances previously enacted by the Dallas County Commission imposing one-half percent (0.5%) additional sales tax in Dallas County for public school purposes was adopted by a unanimous vote of the Dallas County Commission at its regular meeting held on the 10th day of December, 2018, and that a copy of this ordinance is appended to the official minutes of the Dallas County Commission.



Kimbrough L. Ballard, Chairman, *ex officio* of
the Dallas County Commission

ATTEST:



Acting Clerk
of the Dallas County Commission

Tax Rate Confirmation for County of Dallas (7024)
May 1, 2019

	Tax Rate	Corrected
Sales Tax		
General	1.00%	_____
Amusement	1.00%	_____
Automotive	0.75%	<u>.25%</u>
Withdrawal Fee	\$2.50	_____
Farm	0.25%	_____
Manufacturing	0.75%	_____
Vending	1.00%	_____
 Use Tax		
General	1.00%	_____
Automotive	0.25%	_____
Farm	0.75%	<u>.25%</u>
Manufacturing	0.25%	<u>.75%</u>
 Rental		
General	0.00%	_____
Auto	0.00%	_____
Linens	0.00%	_____
 Lodgings		
General	0.00%	_____
Per Night Fee	\$ -	_____

Are any of these taxes levied for educational purposes? ___ Yes No

Administrator of above taxes: Avenue Insights + Analytics

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

Barbara A. Hamell (Signature of Authorized Official)

Administrator 5/1/19 (Title/Date)