

**Dallas County**  
Posted June 11, 2019

Effective July 1, 2019

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

<b>Sales &amp; Use Taxes:</b>	<b><u>OLD</u> <u>RATES</u></b>	<b><u>NEW</u> <u>RATES</u></b>
General Rate .....	1.00%	1.50%
Admissions to places of amusement and entertainment .....	1.00%	1.50%
Retail Selling Price of food for human consumption sold through vending machines .....	1.00%	1.50%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	0.25%	0.375%
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	.75%	1.125%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	0.25%	0.375%
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

# DALLAS COUNTY COMMISSION

P. O. BOX 987

1-334-874-2560 • FAX 1-334-874-2587  
SELMA, ALABAMA 36702-0987

JIMMY L. NUNN  
CHAIRMAN

COMMISSIONERS:  
ROY MOORE  
CURTIS WILLIAMS  
LARRY NICKLES  
VALERIE REUBIN

April 25, 2019

Alabama Department of Revenue  
50 North Ripley Street  
Montgomery, AL 36104

In Re: Dallas County Ordinance imposing one-half percent (0.5%) additional sales tax in Dallas County for public school purposes - Adopted April 22, 2019, effective July 1, 2019

Dear Alabama Department of Revenue:

Enclosed herewith please find a copy of the ordinance imposing one-half percent (0.5%) additional sales tax in Dallas County for public school purposes which was adopted by the Dallas County Commission on April 22, 2019, with an effective date of July 1, 2019. This ordinance is a re-adoption of the same one-half percent additional sales tax which was adopted by the Dallas County Commission in 2012, and which was effective until its repeal by the Dallas County Commission effective June 1, 2019. Therefore, effective July 1, 2019, the same one-half percent sales tax which was in effect up until June 1, 2019, will again take effect. As was true with the prior ordinance, the ordinance establishes special manufacturing, automotive, and agricultural rates in (b) of Section 3. Otherwise, the ordinance levies a one-half percent tax against gross sales and receipts.

I shall appreciate your taking all necessary actions to implement this tax on July 1, 2019. If you have any questions, please let me know.

Sincerely,



Barbara H. Harrell  
County Administrator and Fiscal Officer

Enclosure

cc: The Honorable Jimmy L. Nunn, Probate Judge

**ORDINANCE IMPOSING ONE-HALF PERCENT (0.5 %) ADDITIONAL SALES TAX  
IN DALLAS COUNTY FOR PUBLIC SCHOOL PURPOSES**

**APRIL 22, 2019**

Section 1. This Ordinance is adopted pursuant to the authority provided by *Ala. Code* § 40-12-4(a) permitting the governing bodies of the counties in this state to adopt ordinances to levy and provide for the assessment and collection of franchise, excise, and privilege license taxes with respect to privileges or receipts from privileges exercised in such counties, which shall be in addition to any and all other county taxes heretofore or hereafter authorized by law in such counties.

Section 2. As used in this Ordinance, state sales and use tax means the tax imposed by the state sales and use tax statutes, including, but not limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4, 40-23-60, 40-23-61, 40-23-62, and 40-23-63 of the *Code of Alabama 1975*.

Section 3. (a) Except as provided in subsection (b), the County Commission of Dallas County does hereby levy, in addition to all other taxes, including, but not limited to, municipal gross receipts license taxes, a one-half percent (0.5%) privilege license tax against gross sales or gross receipts.

(b) The rate of tax applicable to machines (manufacturing rate) used in mining, quarrying, compounding, processing, and manufacturing of tangible personal property shall be an additional three-eighths of one percent (0.375%). The rate of tax applicable to any automotive vehicle or truck trailer, semi-trailer, or house trailer, or mobile home setup materials and supplies (automotive rate) shall be an additional one-eighth of one percent (0.125%). The rate of tax applicable to any machinery or equipment used in planting, cultivating, and harvesting farm products, or used in connection with the production of agricultural produce or products, livestock, or poultry on farms, and the parts of such machines, machinery, or equipment (agricultural rate) shall be an additional one-eighth of one percent (0.125%).

(c) The gross receipts of any business and the gross proceeds of all sales which are presently exempt under the state sales and use tax statutes are exempt from the tax authorized by this ordinance.

Section 4. The tax levied by this Ordinance may be collected by the State Department of Revenue, or a private firm under contract with the county commission, at the same time and in the same manner as state sales and use taxes are collected. On or prior to the date the tax is due, each person subject to the tax shall file with the collection agency a report in the form prescribed by the collection agency. The report shall set forth, with respect to all sales and business transactions that are required to be used as a measure of the tax levied, a correct statement of the gross proceeds of all the sales and gross receipts of all business transactions. The report shall also include items of information pertinent to the tax as the collection agency may require. Any person subject to the tax levied by this Ordinance may defer reporting credit sales until after their collection, and in the event the person defers reporting them, the person shall thereafter include in each monthly report all credit collections made during the preceding month, and shall pay the tax due at the time of filing the report. All reports filed with the collection agency under this section shall be available for inspection by the county commission or its designee.

Section 5. Each person engaging or continuing in a business subject to the tax levied by this Ordinance, shall add to the sales price or admission fee and collect from the purchaser or the person paying the admission fee the amount due by the taxpayer because of the sale or admission. It shall be unlawful for any person subject to the tax to fail or refuse to add to the sales price or admission fee and to collect from the purchaser or person paying the admission fee the amount required to be added to the sale or admission price. It shall be unlawful for any person subject to the tax levied by

this Ordinance to refund or offer to refund all or any part of the amount collected or to absorb or advertise directly or indirectly the absorption or refund of any portion of the tax.

Section 6. The tax levied by this Ordinance shall constitute a debt due Dallas County. The tax, together with any interest and penalties, shall constitute and be secured by a lien upon the property of any person from whom the tax is due or who is required to collect the tax. The collection agency shall collect the tax, enforce this Ordinance, and have and exercise all rights and remedies that the state of the collection agency has for collection of the state sales and use tax. The collection agency may employ special counsel as is necessary to enforce collection of the tax levied by this Ordinance and to enforce this Ordinance. The collection agency shall pay the special counsel any fees it deems necessary and proper from the proceeds of the tax collected by it for Dallas County.

Section 7. All provisions of the state sales and use tax statutes with respect to the payment, assessment, and collection of the state sales and use tax, making of reports, keeping and preserving records, penalties for failure to pay the tax, promulgating rules and regulations with respect to the state sales and use tax, and the administration and enforcement of the state sales and use tax statutes which are not inconsistent with this Ordinance shall apply to the tax levied under this Ordinance. The collection agency shall have and exercise the same powers, duties, and obligations with respect to the tax levied under this a Ordinance that are imposed on the commissioner and department by the state sales and use tax statutes. All provisions of the state sales and use tax statutes that are made applicable by this Ordinance to the tax levied under this Ordinance, and to the administration and enforcement of this Ordinance, are incorporated by reference and made a part of this Ordinance as if fully set forth herein.

Section 8. The collection agency may charge Dallas County for collecting the tax levied

under this Ordinance in an amount or percentage of total collections as may be agreed upon by the collection agency and the Dallas County Commission. The charge may be deducted each month from the gross revenues from the tax before certification of the amount of the proceeds due Dallas County for that month. The collection agency shall certify to the county commission the amount collected and paid during the month immediately preceding the certification.

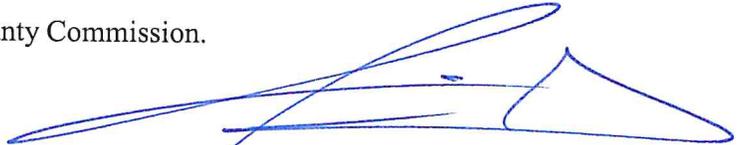
Section 9. The net proceeds of the tax levied herein shall be distributed and deposited to the Dallas County Board of Education and to the City of Selma Board of Education, on the same basis of the total calculated costs for the Foundation Program for the said boards of education, and as the same may be adjusted from year to year, in accord with Ala Code Section 40-12-4(b). Further the collection agency is directed to distribute and to deposit to the Dallas County Board of Education the net proceeds of the tax levied herein after deduction of collection costs, and the Dallas County Board of Education is hereby designated, authorized, and directed to distribute the said net proceeds received by it to the Dallas County Board of Education and to the City of Selma Board of Education on the same basis of the total calculated costs for the Foundation Program for the said boards of education, and as the same may be adjusted from year to year, in accord with Ala Code Section 40-12-4(b).

Section 10. Each individual Dallas County Commissioner voting to approve any payment from the proceeds of the tax levied pursuant to this Ordinance for any purposes, other than Dallas County Public School purposes, not specifically authorized by law shall be individually liable for the disbursement of those funds.

Section 11. This Ordinance shall become effective on July 1, 2019.

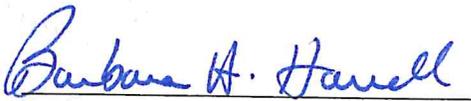
**CERTIFICATION**

I, Jimmy L. Nunn, Chairman, *ex officio* of the Dallas County Commission, hereby certify that the above and foregoing Ordinance was adopted by a vote of the Dallas County Commission at its regular meeting held on the 22<sup>nd</sup> day of April, 2019, and that a copy of this ordinance is appended to the official minutes of the Dallas County Commission.



Jimmy L. Nunn, Chairman, *ex officio* of  
the Dallas County Commission

ATTEST:



Barbara H. Harrell, Clerk  
of the Dallas County Commission

Tax Rate Confirmation for County of   Dallas   (7024)  
 May 29, 2019

	Tax Rate	Corrected
<b>Sales Tax</b>		
General	1.500%	_____
Amusement	1.500%	_____
Automotive	0.375%	_____
Withdrawal Fee	\$2.50	_____
Farm	0.375%	_____
Manufacturing	1.125%	_____
Vending	1.500%	_____
 <b>Use Tax</b>		
General	1.500%	_____
Automotive	0.375%	_____
Farm	0.375%	_____
Manufacturing	1.125%	_____
 <b>Rental</b>		
General	0.00%	_____
Auto	0.00%	_____
Linens	0.00%	_____
 <b>Lodgings</b>		
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. Howell (Signature of Authorized Official)  
Administrator 6/4/19 (Title/Date)