



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

September 25, 2013

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **Foley**, Alabama, and its police jurisdiction (located in Baldwin County).

On August 5, 2013, the governing body of the Foley adopted Ordinance No. 13-1036 increasing the rate of the Foley lodgings tax **effective October 1, 2013**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	4.0%	7.0%

If lodgings are offered to transients outside the corporate limits of the Foley but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the Foley lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the Foley lodgings 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 <http://myalabamataxes.alabama.gov>.

Please direct all questions regarding the Foley lodgings 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