August 2, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS filing Jefferson County, AL, sales
and/or use taxes through ‘My Alabama Taxes’ (MAT)

This is to notify you of a change to the filing of Jefferson County’s sales and use tax when using
‘My Alabama Taxes’ (MAT) to file.

Effective August 1, 2017, the Jefferson County Special Revenue Tax (Locality Code 7337) will
be implemented, replacing the Jefferson County Education Tax (Locality Code 7137).

The rates of the tax will remain the same; however, there will be a change to reporting the tax in
MAT.

Effective with the period ending August 31, 2017, due on or before September 20, 2017,
taxpayers should remove Jefferson County Education Tax (Locality Code 7137) from the return
table in MAT, and replace it with Jefferson County Special Revenue Tax (Locality Code 7337).
Taxpayers should continue to file the Jefferson County Education Tax (Locality Code 7137) for
the period ending July 31, 2017, due on or before August 20, 2017, and prior periods.

Jefferson County (Locality Code 7037) will continue without change.

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

Jefferson County
P. O. Box 830710
Birmingham, AL 35183-0710
(205)-325-5171

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

“An Affirmative Action / Equal Opportunity Employer”
July 24, 2017

Dear Jefferson County Taxpayer,

Re: Implementation of the new one-cent “Special Revenue Sales Tax” replacing the current “Education Sales Tax” effective August 1, 2017.

The Alabama Legislature adopted Act No. 2015-226, authorizing the Jefferson County Commission to levy and assess a new sales and use tax (Special Revenue Sales Tax) and to simultaneously cancel a certain existing sales and use tax (Education Tax). Henceforth, the Jefferson County Commission has adopted resolutions to levy the new replacement Special Revenue Sales Tax effective at 12:01 AM on August 1, 2017. Simultaneous with the new tax levy, the current Education Sales Tax will be cancelled effective at midnight on July 31, 2017. The new Special Revenue Sales Tax is structured to provide resources which improve the quality of life for all Jefferson County citizens through enhanced services and educational programs.

For most taxpayers, this will be a seamless transition as the tax rates will remain the same. The primary difference will involve preparing a new tax return for the Special Revenue Sales Tax during the month of September and thereafter for the sales and use taxes collected in the prior month beginning August 1, 2017. Jefferson County is in the process of printing and mailing the Special Revenue Sales Tax returns and instructions. You should receive these forms by September 1, 2017. During the interim, taxpayers should continue to file their Education Sales Tax returns for the month of July activity which will be due by August 21, 2017 (August 20, 2017 is on a Sunday).

Taxpayers currently filing sales tax returns via the State of Alabama MAT/ONESPOT system will receive an email with information about the account number and locality code changes required for filing the Special Revenue Sales Tax return online. It is our understanding that Locality Code 7337 has been assigned for the new Special Revenue Sales and Use Tax returns.

Jefferson County also has a one-cent General Sales and Use Tax which will continue without change. Therefore, the total Jefferson County sales and use tax levy will remain at two-cents (one-cent General Sales Tax and one-cent Special Revenue Sales Tax) which must be filed on separate returns.

If you have any questions or need additional information in this regard, please call our offices at (205) 325-5171; when prompted choose option 4 and then choose option 2.

Sincerely,

[Signature]
Travis A. Hulsey
Director of Revenue
1 HB573
2 168286-4
3 By Representative Robinson (N & P)
4 RFD: Jefferson County Legislation
5 First Read: 30-APR-15
HB573

ENROLLED, An Act,

Relating to Jefferson County; to authorize the Jefferson County Commission to levy and assess, subject to the limitations set forth herein, a privilege or license tax against retail sales of tangible personal property and amusements (a "sales tax") and an excise tax on the storage, use, or consumption of tangible personal property (a "use tax"); to make legislative findings; to provide for definitions; to provide that the rate of sales and use taxes authorized by this act shall not exceed one percent; to require the simultaneous cancellation of a certain existing sales and use tax levy in the county if the taxes authorized by this act are levied by the county; to provide additional restrictions; to provide that the provisions of the state sales and use tax laws and regulations which are not inconsistent with this act shall be applicable with respect to the taxes authorized by this act; to provide for the continued levy of the taxes authorized herein following the repeal of either or both of the state sales tax or the state use tax; to provide for the collection and enforcement of the taxes authorized by this act; to require the sales taxes authorized by this act to be collected at the point of sale; to provide for the promulgation of rules and procedures; to provide for distribution of the proceeds of the taxes authorized herein.
first to debt service and other amounts due with respect to
certain warrants issued for certain designated public school
purposes, second to the general fund of the county, third to
the Jefferson County 2015 Sales Tax Fund, fourth to the
Jefferson County Community Service Fund, fifth to the
Birmingham-Jefferson County Transit Authority, sixth to the
Birmingham Zoo, Inc., and seventh to the general fund of the
county; to create and provide for the Jefferson County 2015
Sales Tax Fund; to provide for distributions from the
Jefferson County 2015 Sales Tax Fund to schools serving county
residents; to create and provide for the Jefferson County
Community Service Committee; to create and provide for the
Jefferson County Community Service Fund; to provide for the
expenditure of amounts deposited in the Jefferson County
Community Service Fund by the Jefferson County Community
Service Committee upon recommendations from members of the
Jefferson County Legislative Delegation; to provide for the
termination of the taxes authorized by this act upon the
defeasance or other full payment of refunding school warrants
provided for herein; to provide that the provisions of this
act are severable; and to provide for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. This act shall only apply to Jefferson
County.
Section 2. (a) It is the intention of the Legislature by the passage of this act to authorize the county to levy and provide for the collection of, in addition to all other taxes authorized by law, except as provided in Section 4, a sales tax and a use tax conforming with and parallel to the state sales tax and the state use tax at a rate not exceeding the maximum rates set forth herein.

(b) The Legislature hereby finds and declares that each tax authorized by this act is a sales or use tax and is not a gross receipts tax in the nature of a sales tax, as such term is defined in Section 40-2A-3(8) of the Code of Alabama 1975, as amended, and used in Section 11-51-209 of the Code of Alabama 1975, as amended.

(c) In view of the county's recent financial difficulties, the invalidation of certain taxes that previously provided significant revenues to the county, and the conclusion of the county's Chapter 9 bankruptcy proceedings, the Legislature hereby finds and declares that it is necessary, desirable, and in the best interests of residents of the county that the Jefferson County Commission be provided additional flexibility with respect to its revenue sources and budget.

(d) The Legislature hereby finds and declares that providing additional funding for public schools in the county
will benefit the public welfare and education of residents of
the county.

(e) This act shall be liberally construed in
conformity with the intentions and findings expressed in this
section.

Section 3. (a) As used in this act, the following
words, terms, and phrases shall have the following respective
meanings except where the context clearly indicates a
different meaning:

(1) ACT 405. Act 405 of the 1967 Regular Session of

(2) AVERAGE DAILY MEMBERSHIP. The meaning ascribed

(3) COMMITTEE. The Jefferson County Community
Service Committee authorized in Section 11.

(4) COUNTY. Jefferson County, Alabama.

(5) COUNTY COMMISSION. The Jefferson County
Commission.

(6) EXISTING SCHOOL WARRANTS. Collectively, the
following limited obligation warrants issued by the county for
the benefit of public schools in the county: a. Limited
Obligation School Warrants, Series 2004-A, b. Limited
Obligation School Warrants, Series 2005-A and c. Limited
Obligation School Warrants, Series 2005-B.
(7) JEFFERSON COUNTY LEGISLATIVE DELEGATION. The elected members of the House of Representatives and the Senate from districts wholly or partially within the county.

(8) REFUNDING SCHOOL WARRANTS. Any warrants or other obligations of the county issued after the effective date of this act to refinance, on such terms as the county commission shall determine in its discretion, either a. the existing school warrants, or b. any warrants subsequently issued for the purpose of refinancing such warrants. Refunding school warrants shall be issued under the statutes codified as Chapter 28 of Title 11, Code of Alabama 1975, as heretofore or hereafter amended, or any other law of the state available for such purpose. Refunding school warrants shall be limited obligations of the county secured by, and payable solely from, the portion of the taxes authorized by this act and described in Section 9(a). Refunding school warrants shall not be payable from any other revenues of the county and shall not constitute a general debt or obligation of the county within the meaning of any provision of the Constitution of Alabama of 1901, as heretofore or hereafter amended.

(9) STATE SALES TAX. The tax or taxes imposed by the state sales tax statutes.

(10) STATE SALES TAX STATUTES. Division 1 of Article 1 of Chapter 23 of Title 40, Code of Alabama 1975, as heretofore or hereafter amended, including all other statutes
of the state which expressly set forth any exemptions from the
computation of the tax levied in the state sales tax statutes
and all other statutes of the state which expressly apply to
or purport to affect the administration of the state sales tax
statutes, and the incidence and collection of the taxes
imposed therein.

   (11) STATE USE TAX. The tax or taxes imposed by the
state use tax statutes.

   (12) STATE USE TAX STATUTES. Article 2 of Chapter 23
of Title 40, Code of Alabama 1975, as heretofore or hereafter
amended, including all other statutes of the state which
expressly set forth any exemptions from the computation of the
tax levied in the state use tax statutes and all other
statutes of the state which expressly apply to or purport to
affect the administration of the state use tax statutes, and
the incidence and collection of the taxes imposed therein.

   (13) 2015 SALES TAX FUND. A governmental fund of the
county which is created hereunder and shall be entitled
"Jefferson County 2015 Sales Tax Fund."

   (b) Except where another meaning is clearly
indicated by the context, all definitions set forth in the
state sales tax statutes and the state use tax statutes shall
be effective as definitions of the words, terms, and phrases
used in this act. All words, terms, and phrases used herein,
other than those hereinabove specifically defined, shall have
the respective meanings ascribed to them in the state sales
tax statutes or the state use tax statutes and shall have the
same scope and effect that the same words, terms, and phrases
have where used in the state sales tax statutes or the state
use tax statutes.

Section 4. (a) Subject to subsection (d) of this
section, the county commission is authorized, by resolution
duly adopted, to levy, in addition to all other taxes now
imposed or authorized by law, and to collect as herein
provided, a privilege or license tax, herein called a sales
tax, against each person making retail sales of tangible
personal property or amusements in the county at a rate not to
exceed one percent of gross proceeds of sales or gross
receipts, as the case may be, and an excise tax, herein called
a use tax, on the storage, use, or other consumption of
tangible personal property in the county purchased at retail
at a rate not to exceed one percent of the sales price of such
property.

(b) Any sales tax or use tax levied by the county
commission pursuant to this section shall apply to and be
levied upon every person or other entity required to pay, or
upon whom shall have been levied, the state sales tax or state
use tax.

(c) Notwithstanding the foregoing, the taxes
authorized to be levied pursuant to this act shall not apply
to the sale or use of property or services which are exempt under the state sales tax statutes or the state use tax statutes and corresponding regulations promulgated thereunder.

(d) Upon initial levy by the county of the taxes authorized by this act, the county commission shall simultaneously cancel the county's existing sales and use taxes currently being levied by the county under Ordinance 1769 of the county commission, as amended, that are pledged to the existing school warrants, provided that the county has previously or will simultaneously retire or defease the existing school warrants. The sales and use taxes authorized by this act and the sales and use taxes authorized to be levied by the county pursuant to Ordinance 1769 of the county commission shall not both apply to any taxable sale or storage, use, or consumption so as to result in a cumulative tax rate from both such taxes that is greater than one percent.

(e) In the event of the repeal of either or both of the state sales tax statutes or state use tax statutes, the county is authorized to continue to levy, administer, collect, and enforce the sales and use taxes authorized by this act.

Section 5. Pursuant to and in conformity with Article 1 of Chapter 3 of Title 11, Code of Alabama 1975, the county may, by ordinance or resolution, administer and
collect, or contract for the collection of, the sales and use
taxes authorized by this act.

Section 6. Each person engaging or continuing in a
business subject to the sales taxes authorized to be levied by
this act 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 on account of the sale or
admission. It shall be unlawful for any person subject to the
sales taxes authorized to be levied by this act to fail or
refuse to add to the sales price or admission fee and not
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
sales taxes authorized to be levied by this act 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 such tax or taxes. The sales taxes
authorized by this act shall conclusively be presumed to be a
direct tax on the retail consumer, pre-collected for the
purpose of convenience only.

Section 7. The taxes authorized to be levied by this
act shall constitute a debt due the county. Such taxes,
together with any interest and penalties permitted by law,
shall constitute and be secured by a lien upon the property of
any person from whom the tax or taxes are due or that is
required to collect the tax or taxes.

Section 8. All provisions of the state sales tax
statutes and state use tax statutes with respect to the
payment, assessment, and collection of the state sales tax and
state use tax, making of reports, keeping and preserving
records, interest or penalties, or both, for failure to pay
such taxes or late payment of such taxes, promulgating rules
and regulations with respect to the state sales tax and state
use tax, and the administration and enforcement of the state
sales tax statutes and state use tax statutes shall apply to
the taxes authorized to be levied by this act, except for the
rate of tax and except where otherwise inapplicable or
otherwise expressly provided for by this act. The county and
any designee or agent shall have and exercise the same powers,
duties, and obligations with respect to the taxes authorized
to be levied under this act that are provided the Department
of Revenue and the Revenue Commissioner by the state sales tax
statutes or state use tax statutes or provided the county
under Act 405. All provisions of the state sales tax statutes
and state use tax statutes or of Act 405 that are made
applicable by this act to the taxes authorized to be levied
under this act, and the administration and enforcement of this
act, are incorporated by reference and made a part of this act
as if fully set forth herein.
Section 9. (a) The proceeds of the taxes authorized herein collected each month by the county, after any deductions for cost of collection, shall be distributed at such times as may shall be directed by the county commission in the priority and respective amounts set forth below:

(1) First, for so long as any refunding school warrants are outstanding and are not defeased or otherwise fully paid, so much of the proceeds received during a fiscal year of the county as may be necessary to satisfy the county's obligations with respect to the refunding school warrants, including payment of the principal of, premium, if any, and interest on the refunding school warrants due during such fiscal year of the county, any ongoing expenses of administration of the refunding school warrants, amounts required to be deposited in any debt service reserve fund for the refunding school warrants, and amounts necessary to provide for payment of rebate, if any, or other amounts due to the United States, shall be paid over to the trustee or paying agent for the refunding school warrants to be held in a fund or funds solely for payment of such amounts due with respect to the refunding school warrants. The portion of the taxes authorized herein and required to be paid over to the trustee or paying agent for the refunding school warrants shall be segregated from all other receipts from the taxes authorized herein, shall be devoted solely to the payment of amounts due
with respect to the refunding school warrants, and shall not be available to pay general governmental expenses of the county.

(2) Second, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivision (1), such remaining additional proceeds, up to thirty-six million three hundred thousand dollars ($36,300,000) per fiscal year of the county, shall be deposited into the general fund of the county for use and appropriation as the county commission shall determine in its discretion.

(3) Third, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivisions (1) and (2), such remaining additional proceeds, up to eighteen million dollars ($18,000,000) per fiscal year of the county, shall be deposited into the 2015 Sales Tax Fund. Funds on deposit in the 2015 Sales Tax Fund shall be distributed in accordance with the provisions of Section 10.

(4) Fourth, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivisions (1), (2), and (3), such remaining additional proceeds, up to three million six hundred thousand dollars ($3,600,000) per fiscal year of the county, shall be deposited in the Jefferson
County Community Service Fund to be expended as provided in Section 11.

(5) Fifth, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivisions (1), (2), (3), and (4), such remaining additional proceeds, up to two million dollars ($2,000,000) per fiscal year of the county, shall be paid over to the Birmingham-Jefferson County Transit Authority for each of the first 10 fiscal years of the county following the adoption of this act, and thereafter up to one million dollars ($1,000,000) per fiscal year of the county.

(6) Sixth, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivisions (1), (2), (3), (4), and (5), such remaining additional proceeds, up to five hundred thousand dollars ($500,000) per fiscal year of the county, shall be paid over to Birmingham Zoo, Inc.

(7) Seventh, to the extent that there remain additional proceeds of the taxes authorized to be levied herein following the applications authorized in subdivisions (1), (2), (3), (4), (5), and (6), such remaining additional proceeds, shall be deposited into the general fund of the
county for use and appropriation as the county commission shall determine in its discretion.

(b) The amounts specified in subdivisions (1) through (6) shall be paid and distributed in full so long as the proceeds of the taxes authorized to be levied herein are sufficient for such purposes.

Section 10. (a) There is hereby created a governmental fund of the county to be designated the Jefferson County 2015 Sales Tax Fund. The county commission shall maintain the 2015 Sales Tax Fund and shall administer it according to its normal fund administration procedures.

(b) As promptly as practicable after the end of each fiscal year of the county, funds on deposit in the 2015 Sales Tax Fund as of September 30 of each year shall be distributed to the city or county boards of education then serving students resident in the county according to the following procedure:

(1) Each county or city board of education serving any portion of the county shall certify in writing to the county commission its average daily membership of students resident in the county, its certified enrollment, calculated in accordance with Article 11 of Chapter 13 of Title 16, Code of Alabama 1975, or any successor thereto. County or city boards of education may use their certification to the state Department of Education under the state Foundation Program for
this purpose to the extent such certification includes only
students resident in the county.

(2) Upon receipt of the certified enrollment from
each board of education described in this section, the county
commission shall determine the total number of students
resident in the county and enrolled in public schools serving
the county.

(3) As promptly as practicable thereafter, the
county commission shall distribute from the 2015 Sales Tax
Fund to each board of education described in this section an
amount equal to its pro rata share of the amount on deposit in
the 2015 Sales Tax Fund as of September 30 of the prior fiscal
year of the county, taking into account each board of
education's certified enrollment and the total number of
students resident in the county and enrolled in public schools
serving the county.

(c) Absent manifest error, the determination by the
county commission of the distribution of funds from the 2015
Sales Tax Fund shall be conclusive.

Section 11. (a) There is hereby created the
Jefferson County Community Service Committee. The committee
shall consist of four members, one of whom shall be elected by
each of the Jefferson County Democratic House Delegation, the
Jefferson County Republican House Delegation, the Jefferson
County Democratic Senate Delegation, and the Jefferson County
Republican Senate Delegation. Members of the Jefferson County Legislative Delegation shall not be eligible for election to the committee. Members of the committee shall be elected at a meeting of the Jefferson County Legislative Delegation held in the first year of each quadrennium of the Legislature and shall be residents and qualified electors of the county. The committee shall establish rules and procedures for its proceedings and activities.

(b) There is hereby created a public fund to be designated the Jefferson County Community Service Fund. The committee shall be the custodian of, and shall be responsible for the proper expenditure of, the Jefferson County Community Service Fund.

(c) Funds on deposit in the Jefferson County Community Service Fund shall be used solely for one or more of the following purposes in the county, provided that any use of such funds must serve a public purpose:

(1) To support public schools, public roads, public museums, public libraries, public zoos, public parks, neighborhood associations, public athletic facilities, public youth sports associations, public sidewalks, public trails, or public greenways;

(2) To support the performing arts;

(3) To support nonprofit entities that, at the time a recommendation for expenditure is filed with the committee,
have received funding from the United Way of Central Alabama within the last 12 months and are not excluded from receiving additional United Way funding;

(4) To support police departments, the county's sheriff's office, or fire departments or districts in the county; or

(5) To support publicly available assistance programs established for the benefit of low income residential customers of the county's public sanitary sewer system.

(d) Subject to the provisions of this act, the amount deposited in the Jefferson County Community Service Fund shall be allocated equally between the Jefferson County House Delegation and the Jefferson County Senate Delegation. The amounts so allocated shall be further allocated equally among the members of the House Delegation and the Senate Delegation. From the amounts so allocated to them, the members of the House and Senate Delegations may recommend one or more expenditures from the Jefferson County Community Service Fund for purposes described in subsection (c). Such expenditures shall be made from revenues derived from the taxes authorized herein for the prior fiscal year of the county and deposited in the Jefferson County Community Service Fund.

(e) The committee shall consider and approve or deny each recommended expenditure pursuant to its rules for review
and approval of disbursements from the Jefferson County Community Service Fund.

(f) Any amounts derived from the taxes authorized herein during the prior fiscal year of the county remaining on deposit in the Jefferson County Community Service Fund on September 30 of any year shall be paid over to the county for deposit into the general fund.

Section 12. The taxes authorized to be levied by this act shall be levied only for so long as any refunding school warrants are outstanding and are not defeased or otherwise fully paid, and when all refunding school warrants have been fully paid in accordance with the terms thereof, the levy of the taxes authorized by this act shall terminate unless extended by law.

Section 13. The provisions of this act are severable. If a court of competent jurisdiction adjudges invalid or unconstitutional any clause, sentence, paragraph, section, or part of this act, the judgment or decree shall not affect, impair, invalidate, or nullify the remainder of this act, but the effect of the decision shall be confined to the clause, sentence, paragraph, section, or part of this act adjudged to be invalid or unconstitutional.

Section 14. This act shall become effective immediately following its passage and approval by the Governor, or its otherwise becoming becoming law.
HB 573

Speaker of the House of Representatives

Kay Ivey

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in
and was passed by the House 12-MAY-15, as amended.

Jeff Woodard
Clerk

Senate 21-MAY-15

Passed

APPROVED May 27, 2015

TIME 4:30 p.m.

GOVERNOR

Alabama Secretary Of State

Act Num.: 2015-226
Bill Num.: H-573
Rec'd 05/27/15 05:00pM SAM
I HEREBY CERTIFY THAT THE RESOLUTION AS REQUIRED IN SECTION C OF ACT NO. 81-889 WAS ADOPTED AND IS ATTACHED TO THE BILL, H.B. 573
YEAS 13 NAYS 3
JEFF WOODARD, Clerk

JEFF WOODARD, Clerk

This Bill was referred to the Standing Committee of the Senate on

and was acted upon by such Committee in session and is by order of the Committee returned therefrom with a favorable report w/amend(s) ___ w/sub ___ by a vote of
YEAS 60 NAYS 0 abstain 0
this 19th day of May 2015
Chairperson

I hereby certify that the Resolution as required in Section C of Act No. 81-889 was adopted and is attached to the Bill, HB 573
YEAS 25 NAYS 2 AB
PATRICK HARRIS, Secretary

FURTHER SENATE ACTION (OVER)
TAX RATE CONFIRMATION TABLE
FOR JEFFERSON COUNTY
July 11, 2017

The tax rates in the table below are based on Resolution 2015-735, effective August 1, 2017. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

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<thead>
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<th></th>
<th>7037</th>
<th>7237</th>
<th>7337</th>
<th>Combined</th>
<th>Corrected</th>
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<td></td>
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</tr>
<tr>
<td>Tax</td>
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<td>0.375%</td>
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</tr>
<tr>
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<td>0.750%</td>
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<td></td>
<td></td>
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</table>

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<thead>
<tr>
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<tr>
<td>Tax</td>
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<tr>
<td>General</td>
<td>1.000%</td>
<td>1.000%</td>
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<tr>
<td>Farm</td>
<td>0.375%</td>
<td>0.375%</td>
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<td></td>
</tr>
<tr>
<td>Manufacturing</td>
<td>0.375%</td>
<td>0.375%</td>
<td>0.750%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Are any of these taxes levied specifically for educational purposes? [ ] Yes [ ] No

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

(Signature of Authorizing Official)

(Director Revenue 7/11/17)

"AN AFFIRMATIVE ACTION / EQUAL OPPORTUNITY EMPLOYER"