

LEE COUNTY
Posted 10/20/14

Effective November 1, 2014.

Lee County has increased their sales and use tax general and amusement rates as shown below:

Lee County – 7041 *(For sales made inside the county but outside the corporate limits of Auburn and outside the corporate limits and police jurisdictions of Opelika and Phenix City.)*

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	3.000	4.000
Admissions to places of amusement and entertainment	3.000	4.000

Lee Co PJ Opelika – 7141 *(For sales made inside the police jurisdiction of Opelika)*

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	2.000	3.000
Admissions to places of amusement and entertainment	2.000	3.000

Lee Co PJ Phenix City – 7241 *(For sales made inside the police jurisdiction of Opelika)*

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	2.500	3.500
Admissions to places of amusement and entertainment	2.500	3.500

Your Lee County sales and use taxes may be remitted online through the Alabama Department of Revenue's online filing system My Alabama Taxes (MAT), the 'One Spot' to file: <http://revenue.alabama.gov/salestax/efiling.html>. If you have any questions about your Lee County sales and use taxes, please contact:

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 & Business Tax Division
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