

Macon County
Posted April 25, 2019

Effective May 1, 2019

Macon County has increased their sales and use taxes as shown below:

Sales & Use Taxes:	<u>OLD</u> <u>RATES</u>	<u>NEW</u> <u>RATES</u>
General Rate	1.00%	2.00%
Admissions to places of amusement and entertainment	1.00%	2.00%
Retail Selling Price of food for human consumption sold through vending machines	1.00%	2.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	0.25%	0.25%
Machines and parts and attachments for machines used in manufacturing tangible personal property	0.25%	0.25%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	0.25%	0.25%
Withdrawal fee for automotive vehicle dealers only	\$0.00	\$0.00

Your Macon 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 Macon 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

Macon County Commission

Resolution No. 02112019-1

WHEREAS, 40-12-4 through 40-12-7 Code of Alabama, authorizes the County Commission to levy a county sale and use tax exclusively for school purposes, and

WHEREAS, the Macon County School System has expressed a need for additional revenue in order to effectively carry out its mission, and to enhance education for the children of Macon County, and

WHEREAS, the Macon County Board of Education agrees to provide a Quarterly Report to the Macon County Commission summarizing the expenditures for the reporting quarter. And annually cause a report to be published for the public, and

WHEREAS, 40-12-4, Code of Alabama, authorizes the County to levy a sale and use tax in order to generate revenue for education, and the County Commission shall administer and levy this tax through the Commission's efforts or through other third parties, as the Commission deems appropriate, and

THEREFORE BE IT RESOLVED that the Macon County Commission does hereby adopt a one cent (\$0.01) sale tax, consumers use tax and sellers use tax as provided by 40-12-4 Code of Alabama for a two (2) year period, immediately or as provided by law

BE IT FURTHER RESOLVED that the sale tax increase for school purposes – as set forth by this resolution – shall be collected, pursuant to Alabama law, for all sale taxes beginning on May 1, 2019 in the same manner and by the same means as is properly identified by the Commission or from time to time. Further, if it is determined that the imposition of this tax requires adoption of ordinances or other formal action, the passage of this resolution documents the Commission's intent to fully comply with the law, and appropriate action will be taken to fully comply with the terms set forth herein.

ADOPTED AND APPROVED this 11th Day of February, 2019

Attest


Gertrude Benjamin, Clerk


Louis Maxwell, Chairman





THE STATE OF ALABAMA

Macon County Commission

101 E Rosa Parks Avenue, Suite 106, Tuskegee, Alabama 36083
(334) 724-2555 • Fax: (334) 724-2543



Governing Body of Macon County
Louis Maxwell, Chairman
Commissioner Miles D. Robinson
District 1
Commissioner Edward Huffman
District 2
Commissioner Andrew D. Thompson, Jr.
District 3
Commissioner Robert M. Berry
District 4

February 22, 2019

Dear Sir/Madam

Re: Amendment to Resolution Number: 02112019-1

Please amend the above Macon County Commission's 1 cent Sales Tax Resolution to include the following:

	Increase	New County Rate
• General	1%	2%
• Vending	1%	2%
• Amusement	1%	2%

Thanks and if you have questions or desire additional information, please do not hesitate to contact me. I can be reached at (334) 724-2555 – Office, (334) 339-1832 – Cell or Email: loumaxlou@yahoo.com

Yours truly,

Louis Maxwell, Chairman

Cc: Alabama Department of Revenue

Tax Rate Confirmation for Macon Co. (Locality Code 7044) April 3, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	2.0000%	_____	0.0000%	_____
Amusement	2.0000%	_____	0.0000%	_____
Automotive	0.2500%	_____	0.0000%	_____
Withdrawal Fee	\$0.00	_____	\$0.00	_____
Farm	0.2500%	_____	0.0000%	_____
Manufacturing	0.2500%	_____	0.0000%	_____
Vending	2.0000%	_____	0.0000%	_____
 Use Tax				
General	2.0000%	_____	0.0000%	_____
Automotive	0.2500%	_____	0.0000%	_____
Farm	0.2500%	_____	0.0000%	_____
Manufacturing	0.2500%	_____	0.0000%	_____
 Rental				
General	0.0000%	_____	0.0000%	_____
Auto	0.0000%	_____	0.0000%	_____
Linens	0.0000%	_____	0.0000%	_____
 Lodgings				
General	0.0000%	_____	0.0000%	_____
Per Night Fee	\$0.00	_____	\$0.00	_____

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

Administrator of above taxes: RDS/Avenu Insight & 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.

Jessica S. Thomas (Signature of Authorized Official)
County Administrator (Title/Date)
April 23, 2019