



State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

February 28, 2019

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption in **Marion County**, Alabama

*Sections 11-51-200, 11-51-202, 11-51-207, and 11-51-208, et seq., **Code of Alabama 1975***, authorize and empower counties to levy a true sales and use tax and require the Alabama Department of Revenue upon request of the county to collect the tax.

On November 19, 2018, the governing body of Marion County adopted Resolution No. 2018-19-11 requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax **effective March 1, 2019** with a due date of April 20, 2019.

The Law requires that Marion County sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Marion County sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and all calculations will be done automatically for you. File these taxes through My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Marion County sales and use taxes 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

STATE OF ALABAMA))

COUNTY OF MARION)

RESOLUTION OF THE MARION COUNTY COMMISSION AUTHORIZING THE ALABAMA DEPARTMENT OF REVENUE TO ADMINISTER AND COLLECT SALES AND USE TAXES LEVIED BY THE MARION COUNTY COMMISSION

NOW, BE IT RESOLVED BY THE COUNTY COMMISSION OF MARION COUNTY, ALABAMA, AS FOLLOWS:

SECTION 1. Administration and Collection by the Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama, Section 11-3-11.2 or any other provision of Alabama state law, the Marion County Commission hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales and use taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by the laws of the State of Alabama.

SECTION 2. Certified Copy. The Marion County Commission shall provide a certified copy of this Resolution to the Alabama Department of Revenue and shall also provide such other information and take such other steps as may be required by said Department of Revenue to enable it to administer and collect taxes levied and assessed under the provisions of this Resolution.

The Effective date of this Resolution for the Department of Revenue to administer and collect taxes levied and assessed under the provisions of this Resolution is March 1, 2019.

ADOPTED AND APPROVED THIS 19 DAY OF November, 2018.

MARION COUNTY COMMISSION GOVERNING BODY

Dale Heet

Sally E. Burkson

Jim Estes

Kenneth Cochran

Keith Neuber

TAX RATE CONFIRMATION FOR ACT 2018-150

MARION CO CL WINFIELD - 7747

08-Jun-2018

TAX RATE

SALES TAX/DIRECT PAY

| | |
|----------------|----------|
| General | 1.0000 % |
| Amusement | |
| Alcohol | |
| Restaurant | |
| Automotive | 0.5000 % |
| Withdrawal Fee | \$0.83 |
| Farm | 0.5000 % |
| Manufacturing | 0.0000 % |
| Vending | 1.0000 % |

USE TAX

| | |
|---------------|----------|
| General | 1.0000 % |
| Automotive | 0.5000 % |
| Farm | 0.5000 % |
| Manufacturing | 0.0000 % |

RENTAL TAX

- General
- Automotive
- Linens
- Trans Vehicle

LODGINGS

- General
- Per Night Fee

JUN 18 2018

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

Bridget Stettin

Administrator 6/13/18

(Signature of Authorized Official)

(Title/Date)



0200001

TAX RATE CONFIRMATION FOR ACT 2018-150

MARION CO - 7047

08-Jun-2018

TAX RATE

SALES TAX/DIRECT PAY

| | |
|----------------|----------|
| General | 2.0000 % |
| Amusement | |
| Alcohol | |
| Restaurant | |
| Automotive | 1.5000 % |
| Withdrawal Fee | \$0.83 |
| Farm | 1.5000 % |
| Manufacturing | 0.0000 % |
| Vending | 2.0000 % |

USE TAX

| | |
|---------------|----------|
| General | 2.0000 % |
| Automotive | 1.5000 % |
| Farm | 1.5000 % |
| Manufacturing | 0.0000 % |

RENTAL TAX

- General
- Automotive
- Linens
- Trans Vehicle

LODGINGS

- General
- Per Night Fee

JUL 16 2018

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

Ray Knight

Chairman 7/9/18

(Signature of Authorized Official)

(Title/Date)