



JULIE P. MAGEE
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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Montgomery, Alabama 36132

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July 22, 2016

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of selling at retail alcoholic beverages in the City of Oxford **and** licensed under Section 28-3A-21(a)(6), Section 28-3A-21(a)(7), Section 28-3A-21(a)(8), Section 28-3A-21(a)(14), or Section 28-3A-21(a)(15), Code of Alabama 1975

The governing body of the City of Oxford adopted Ordinance 2016-19 levying a sales tax on alcoholic beverage sales by businesses licensed under the above Code of Alabama 1975 sections effective August 1, 2016, with a due date of September 20, 2016. With the effective date of this ordinance, alcoholic beverage sales tax is to be reported separately from the general sales tax by businesses so licensed.

| Sales Tax | Rate |
|--|-------------|
| Retail Selling Price of Alcoholic Beverages..... | 5.000% |

The Law requires that the City of Oxford 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 through the My Alabama Taxes website (<http://myalabamataxes.alabama.gov>), the City of Oxford 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). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you.

Please direct all questions regarding the City of Oxford 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