**PIKE COUNTY**
Posted 10/3/17

Effective October 1, 2017.

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

**Pike County Excluding the Corporate Limits of Troy (7055):**

| **Sales & Use Taxes:** | **OLD RATES** | **NEW RATES** |
|---|---|---|
| General Rate ..... | 2.000 | 3.500 |
| Admissions to places of amusement and entertainment ..... | 1.000 | 2.500 |
| Retail Selling Price of food for human consumption sold through vending machines ..... | 1.000 | 2.500 |
| Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products ..... | .500 | 2.000 |
| Machines and parts and attachments for machines used in manufacturing tangible personal property ..... | .500 | 2.000 |
| Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers ..... | .500 | 2.000 |
| Withdrawal fee for automotive vehicle dealers only ..... | 1.25 | 1.25 |

**Pike County Inside Corporate Limits of Troy (7755):**

| **Sales & Use Taxes:** | **OLD RATES** | **NEW RATES** |
|---|---|---|
| General Rate ..... | 2.000 | 2.500 |
| Admissions to places of amusement and entertainment ..... | 1.000 | 1.500 |
| Retail Selling Price of food for human consumption sold through vending machines ..... | 1.000 | 1.500 |
| Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products ..... | .500 | 1.000 |
| Machines and parts and attachments for machines used in manufacturing tangible personal property ..... | .500 | 1.000 |
| Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers ..... | .500 | 1.000 |
| Withdrawal fee for automotive vehicle dealers only ..... | 1.25 | 1.25 |

Your Pike 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 Pike County 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 Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

STATE OF ALABAMA

PIKE COUNTY

**RESOLUTION NO. 17-0828A**

**SALES AND USE TAX LEVY**

**WHEREAS,** in 2017 the Legislature of Alabama passed House Bill 572, codified as Act #2017-332 (the "Act"), authorizing the Pike County Commission to levy a sales and use tax against gross sales, use, storage, consumption, or gross receipts in Pike County subject to the state sales and use tax statutes in the *Code of Alabama, 1975*, including, but not limited to, Sections 40-23-1, 40-23-2, 40-23-3, 40-23-4, 40-23-37, 40-23-60, 40-23-61, 40-23-62, and 40-23-63; and

**WHEREAS,** the Act authorized the Pike County Commission to levy a sales and use tax in an amount up to a one and one-half percent (1.5%) sales and use tax outside of the corporate limits of the City of Troy; and

**WHEREAS,** the Act authorized the Pike County Commission to levy a sales and use tax in an amount up to a one-half of one percent (0.5%) sales and use tax within the corporate limits of the City of Troy; and

**WHEREAS,** the Pike County Commission does hereby intend to levy a one and one-half percent (1.5%) sales and use tax outside of the corporate limits of the City of Troy; and

**WHEREAS,** the Pike County Commission does hereby intend to levy a one-half of one percent (0.5%) sales and use tax within the corporate limits of the City of Troy; and

**WHEREAS,** the Act provides that all taxes collected pursuant to the Act and levied pursuant to this Resolution shall be remitted to Pike County and deposited in the Pike County General Fund to be used for construction, financing, and equipping a new county jail or jail complex; and

**WHEREAS,** the Act provides that the tax authorized by the Act and levied pursuant to this Resolution shall expire on the first day of the next month following the payment in full of the costs relating to the construction and equipping of the new county jail or jail complex, including the retirement of any financing and indebtedness.

**NOW, THEREFORE, BE IT RESOLVED,** that the Pike County Commission does hereby levy a one and one-half percent (1.5%) sales and use tax outside of the corporate limits of the City of Troy; and

**BE IT FURTHER RESOLVED,** that the Pike County Commission does hereby levy a one-half of one percent (0.5%) sales and use tax within the corporate limits of the City of Troy; and

**BE IT FURTHER RESOLVED,** that all other and additional provisions of the Act are incorporated by reference and made part of this Resolution as if fully set forth herein; and

**BE IT FURTHER RESOLVED,** that the tax authorized by the Act and levied pursuant to this Resolution shall be effective at the earliest possible date after all notices and other requirements of law are fulfilled, and collection of said tax shall likewise commence at the earliest legal date after the adoption of this Resolution; and

**BE IT FURTHER RESOLVED,** that all taxes collected pursuant to the Act and levied pursuant to this Resolution shall be remitted to Pike County and deposited in the Pike County General Fund to be used for construction, financing, and equipping a new county jail or jail complex; and

**BE IT FURTHER RESOLVED,** that the tax authorized by the Act and levied pursuant to this Resolution shall expire on the first day of the next month following the payment in full of the costs relating to the construction and equipping of the new county jail or jail complex, including the retirement of any financing and indebtedness.

ADOPTED AND APPROVED by the Pike County Commission on this 28th day of August, 2017.

ATTEST:
By: _____
Its Administrator

PIKE COUNTY COMMISSION:
By: Robin Sullivan
Its Chairman

STATE OF ALABAMA

PIKE COUNTY

**PIKE COUNTY COMMISSION'S**
**PUBLIC NOTICE OF SALES AND USE TAX LEVY**

Notice is hereby given by the Pike County Commission to the general public and citizens of Pike County, Alabama that on August 28, 2017 a Resolution was adopted levying a sales and use tax of 1.5% outside of the corporate limits of the City of Troy and levying a sales and use tax of 0.5% within the corporate limits of the City of Troy. The tax is levied pursuant to the authority of House Bill 572 which was codified as Act #2017-332 ("Act"). The tax proceeds will be used for construction, financing, and equipping a new county jail or jail complex as provided in the Act. Collection of the sales and use tax levied will commence on October 1, 2017.

TAX RATE CONFIRMATION TABLE
FOR Pike County
September 8, 2017

The tax rates in the table below are based on the passage of Resolution No. 17-0828 A, effective October 1, 2017. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR as soon as possible (email laura.reese@revenue.alabama.gov or fax to 334-242-8916, Attention: Laura Reese).

| Pike County Outside CL of Troy<br>Additional 1.50% Levy | | Pike County Inside CL of Troy<br>Additional .50% Levy | |
|---|---|---|---|
| **Sales Tax** | | **Sales Tax** | |
| AMUSEMENT | 2.50% | AMUSEMENT | 1.500% |
| AUTO | 2.00% | AUTO | 1.000% |
| FARM | 2.00% | FARM | 1.000% |
| GENERAL | 3.50% | GENERAL | 2.500% |
| MFG. MACHINE | 2.00% | MFG. MACHINE | 1.000% |
| VENDING | 2.50% | VENDING | 1.500% |
| W/D FEE | $ 1.25 | W/D FEE | $ 1.25 |
| **Use Tax** | | **Use Tax** | |
| AUTO | 2.00% | AUTO | 1.000% |
| FARM | 2.00% | FARM | 1.000% |
| GENERAL | 3.50% | GENERAL | 2.500% |
| MFG. MACHINE | 2.00% | MFG. MACHINE | 1.000% |

Is any of the tax levied with this Resolution earmarked for education purposes or otherwise unabateable? ___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) COUNTY ADMINISTRATOR (Title/Date)