



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

BRENDA R. COONE
Deputy Commissioner

MICHAEL D. GAMBLE
Deputy Commissioner

January 22, 2018

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaging in the business of leasing or renting tangible personal property in Washington County, Alabama

On December 29, 2017, the governing body of Washington County adopted Ordinance No. 12-29-17 (rental tax) levying a rental tax **effective February 1, 2018**, with a due date of March 20, 2018.

Rental Tax Rates:

General Rate	1.00%
Lease or rental of automobile vehicles, truck trailers, semi-trailers, and house trailers.....	1.00%
Lease or rental of linens and garments.....	1.00%

The Law requires that the Washington County rental tax be collected, reported and remitted in the same manner as the State sales, use, rental and lodgings taxes. When you file and pay electronically, the Washington County rental tax is to be included on the local tax return assigned to you. Enter the gross amounts and deductions, and all of the calculations will be done automatically for you. These taxes are filed online through My Alabama Taxes (MAT) at myalabamataxes.alabama.gov.

Please direct all questions regarding Washington County rental tax 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

ORDINANCE NO. _____

PURSUANT TO ACT 2017-302, THIS ORDINANCE LEVIES A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS ENGAGED IN THE BUSINESS OF LEASING OR RENTING TANGIBLE PERSONAL PROPERTY IN THE COUNTY OF WASHINGTON, ALABAMA AND PROVIDES FOR THE COLLECTION OF THE SAID TAXES; AND PROVIDES FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

Pursuant to the provisions Act 2017-302, be it ordained by the County Commission of WASHINGTON County, in the State of Alabama, as follows:

Section 1. Levy of Tax There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax on each person engaging or continuing within the County of WASHINGTON, AL in the business of leasing or renting tangible personal property at the rate of ONE percent (1.0 %) of the gross proceeds derived by the lessor from the lease or rental of tangible personal property; provided, that the said privilege or license tax on each person engaging or continuing within the County in the business of leasing or renting any automotive vehicle or truck trailer, semi-trailer or house trailer shall be at the rate of ONE percent (1.0 %) of the gross proceeds derived by the lessor from the lease or rental of such automotive vehicle or truck trailer, semi-trailer or house trailer; provided further; provided, that the privilege or license tax on each person or firm engaging or continuing within the County in the business of leasing or rental of linens and garments shall be at the rate of ONE percent (1.0 %) of the gross proceeds derived by the lessor from the lease or rental of such linens and garments, that the tax levied in this ordinance shall not apply to any leasing or rental, as lessor, by the state, or any municipality or county in the state, or any public corporation organized under the laws of the state, including without limiting the generality of the foregoing, any corporation organized under the provisions of Section 11-54-80 through 11-54-101, Code of Alabama 1975;

Section 2. Provisions of State Rental Tax Statutes Applicable to this Ordinance and Taxes Herein Levied. This ordinance and the taxes levied herein shall be subject to all definitions, exceptions, exemptions, proceedings, requirements, rules, regulations, provisions, discounts, penalties, fines, punishments, and deductions that are applicable to the taxes levied by the state rental tax statutes, except where inapplicable or where herein otherwise provided, including all provisions of the state rental tax statutes for enforcement and collection of taxes.

Section 3. Use of Proceeds. The proceeds from the tax herein levied remaining after payment of the costs of collecting said tax, including all charges of the administration for such collection shall be paid 100 % to the COUNTY TREASURER of WASHINGTON COUNTY. The proceeds of any tax levied under this section shall be

expended for the maintenance, repair, replacement, or construction of roads and bridges in Washington County and cannot be used for administration purposes of any kind.

Section 4. Effective Date. This ordinance shall become effective on the first day of FEBRUARY, 2018, and the first payment of taxes hereunder shall be due and payable on the twentieth day of MARCH, 2018.

ADOPTED AND APPROVED this 29th day of December, 2017, YYY.

J. Allen Bailey Jr.
County Commission Chairman

ATTEST:

Samy Kirkwood
(Title)

Jan/9/2018 8:50:50 AM

AL DEPT OF REVENUE 334-242-8916

Please return no later than ^{1/1} Thursday, Jan. 11 to either laura.reese@revenue.alabama.gov or fax to attn: Laura Reese 334-242-8916.

**TAX RATE CONFIRMATION TABLE
FOR WASHINGTON COUNTY
January 4, 2018**

The rates posted below are based off the sales, use, and rental tax ordinances effective February 1, 2018. Please review and make corrections as needed. Then sign in the space provided below and return to ADOR.

	Tax Rate	Corrected Rate
Sales Tax		
General	1.000%	_____
Amusement	1.000%	_____
Automotive	0.500%	_____
Withdrawal Fee	\$0.00	_____
Farm	1.000%	_____
Manufacturing	1.000%	_____
Vending	1.000%	_____
Use Tax		
General	1.000%	_____
Automotive	0.500%	_____
Farm	1.000%	_____
Manufacturing	1.000%	_____
Rental Tax		
General	1.000%	_____
Automotive	1.000%	_____
Linen	1.000%	_____

Are any of these taxes levied specifically for educational purposes? 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.

Allen Daily
(Signature of Authorizing Official)

Chairman / January 9, 2018
(Title/Date)

Resolution 12-29-17

**A RESOLUTION AUTHORIZING THE ALABAMA
DEPARTMENT OF REVENUE TO ADMINISTER AND
COLLECT SALES, USE, RENTAL, AND LEASING TAXES
LEVIED BY THE COUNTY OF WASHINGTON**

STATE OF ALABAMA

**BE IT RESOLVED BY THE COUNTY COMMISSION OF WASHINGTON COUNTY,
ALABAMA, AS FOLLOWS:**

SECTION 1. Administration and Collection by Alabama Department of Revenue. Pursuant to the provisions of the Code of Alabama 1975, Section 11-51-207, the County of Washington hereby directs that the Department of Revenue of the State of Alabama shall administer and collect all sales, use, rental, and leasing taxes levied and assessed under the provisions of this Resolution to the fullest extent allowed by Alabama law.

SECTION 2. Certified Copy. The County of Washington 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 County of Washington adopted this Resolution at the regular meeting on December 29, 2017. This Resolution is effective as of January 01, 2018 (date).

J. Allen Bailey Jr.
J. ALLEN BAILEY, JR., CHAIRMAN

Sonyia Kirkwood
ATTEST: