

To: ALL PERSONS, FIRMS, AND CORPORATIONS filing Jefferson County, AL sales and/or use taxes through 'My Alabama Taxes' (MAT)

This is to notify you of a change to the filing of Jefferson County's sales and taxes when filing through MAT.

Effective January 1, 2025, the Jefferson Co Special Revenue tax locality code 7337 will be eliminated. Jefferson County's tax rates are remaining the same, but the tax rates for the Jefferson Co Special Revenue tax locality code 7337 will be combined with the Jefferson County tax locality code 7037 rates. Therefore, you will no longer be required to have both the 7337 and 7037 Jefferson County locality codes on your tax return when filing through MAT.

Effective with the period ending January 31, 2025 due on or before February 20, 2025, taxpayers should remove Jefferson Co Special Revenue tax locality code 7337 from the return table in MAT. Taxpayers should continue to file the Jefferson Co Special Revenue tax locality code 7337 for the period ending December 31, 2024, due on or before January 21, 2025 and prior periods.

The other Jefferson County locality codes (7437 - Jefferson Co Rental Tax, 7237 - Jefferson Co Restaurant Alcoh, and 7537 - Jefferson County Lodgings) will continue without change.

If you have any questions about your Jefferson County taxes, please contact:

Jefferson County P.O. Box 830710 Birmingham, AL 35183-0710 (205)325-5171

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE Sales and Use Tax Division P.O. Box 327710 Montgomery, AL 36132-7710 (334) 242-1490 or (334) 242-8300

## JEFFERSON COUNTY COMMISSION



JAMES A. "JIMMIE" STEPHENS - PRESIDENT T. JOE KNIGHT - PRESIDENT PRO TEMPORE LASHUNDA SCALES SHEILA TYSON MIKE F. BOLIN

October 24, 2024

CAL MARKERT Chief Executive Officer

SCOTT MOORE, Director Department of Revenue

Suite A-100 Courthouse 716 Richard Arrington Jr., Blvd. N Birmingham, AL 35203

Alabama Dept of Revenue

OCT 2 4 2024

Local Tax Section

Alabama Department of Revenue Attn: Pamela Spears Sales & Use Tax Division P.O. Box 327790 Montgomery, Alabama 36132-7790

Re: Combination of the Sales Taxes Levied Under Act 1967-405 and Act 2015-226 and Authorized by Resolutions 2015- 735 and 2017-535 Into a Single Tax Filing

Ms. Spears.

This letter provides formal notification to the Alabama Department of Revenue that Jefferson County will begin a single consolidated filing of all sales/use taxes beginning January 1, 2025.

The sales and use taxes levied under Act 1967-405 of the Alabama Legislature and the sales and use taxes levied under Act 2015-226 of the Alabama Legislature and authorized by Resolution 205-735 of the Jefferson County Commission will be combined into one consolidated tax return for each tax filing requirement and previous requirement to file two separate tax returns is removed.

Please contact me should you need any additional information in this regard.

Sincerely,

Scott Moore

Director of Revenue

Cott More

Jefferson County, Alabama

716 Richard Arrington Jr BLVD N., Ste A100

Birmingham, AL 35203