



Tim Russell  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street  
Montgomery, Alabama 36132

Cynthia Underwood  
Assistant Commissioner  
Lewis A. Easterly  
Secretary

September 29, 2009

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

Sections 11-3-11.1, 11-3-11.3, 40-12-4, & 40-12-5, 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 September 14, 2009, the governing body of Bullock County adopted Resolution No. 2009-15 requesting the Alabama Department of Revenue to begin collecting the county's sales and use tax effective October 1, 2009 with a due date of November 20, 2009.

#### Sales & Use Tax Rates:

General Rate .....	2.5%
Admissions to places of amusement and entertainment .....	2.5%
Retail selling price of food for human consumption sold through vending machines .....	2.5%
Net difference paid for machines, machinery, and equipment used in planting, cultivating, and harvesting farm products .....	.75%
Machines, parts, and attachments for machines used in manufacturing tangible personal property.....	.75%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers .....	.75%
Withdrawal fee for automotive vehicle dealers only.....	\$0.00

The Law requires that Bullock 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, Bullock 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. You may file these taxes online through the Internet at [www.revenue.alabama.gov/salestax/efiling.htm](http://www.revenue.alabama.gov/salestax/efiling.htm), or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 7006.

Please direct all questions regarding Bullock County sales and use taxes to this office:

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
Post Office Box 327710  
Montgomery, Alabama 36132-7710  
334-242-1490 or 866-576-6531