



**Tim Russell**  
Commissioner

# State of Alabama Department of Revenue

([www.revenue.alabama.gov](http://www.revenue.alabama.gov))

50 North Ripley Street  
Montgomery, Alabama 36132

April 9, 2010

**Cynthia Underwood**  
Assistant Commissioner

**Lewis A. Easterly**  
Secretary

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, or engaging in the business of leasing or renting tangible personal property, in the **City of Oxford's police jurisdiction**.

*Sections 11-51-200, 11-51-202, 11-51-207, and 11-51-208, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales, use, and rental tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.*

The governing body of the City of Oxford repealed the sales, use, and rental tax levied in the **police jurisdiction**. If you have taxable sales, use, or rental transactions in the City of Oxford's police jurisdiction please discontinue collecting the city's sales, use, and rental tax.

Please direct all questions regarding the City of Oxford sales, use, and rental 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