



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

July 14, 2009

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or other consumption, in the Town of Rutledge, Alabama, and its police jurisdiction.

Sections 11-51-200, et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales tax identical to the State sales tax laws except for the rates of tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On June 1, 2009, the governing body of the Town of Rutledge adopted Ordinance No. 06-09 which amended Ordinance No. 97-02, Section 1 **effective August 1, 2009** with a due date of September 21, 2009.

	<u>Old</u> Sales <u>Rate</u>	<u>New</u> Sales <u>Rate</u>
Admissions to places of amusement and entertainment.....	1%	2%

If sales are made and delivered to consumers, or purchases made for use, storage, or other consumption, outside the corporate limits of the Town of Rutledge but within the police jurisdiction, the rates of sales tax are one-half the rates shown above.

The Law requires that the Town of Rutledge sales tax be collected, reported and remitted in the same manner as the corresponding State taxes. When you file and pay electronically, the Town of Rutledge sales tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file this tax online through the Internet at 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 9247.

Please direct all questions regarding the Town of Rutledge sales tax 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