



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

May 20, 2009

CORRECTED NOTICE (Prior Notice)

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 renting or furnishing of rooms, lodgings, or accommodations made to transients, in the Town of Rutledge, Alabama, and its police jurisdiction.

Sections 11-51-200, 11-51-202, & 11-51-208 et seq., **Code of Alabama 1975**, authorize and empower municipalities to levy a true sales, use, and lodgings tax identical to the State sales, use, and lodgings 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 March 3, 2009, the governing body of the Town of Rutledge adopted Ordinance No. 309 requesting the Alabama Department of Revenue to begin collecting the town's sales, use, and lodgings taxes **effective March 1, 2009** with a due date of April 20, 2009.

	<u>Sales Rates</u>	<u>Use Rates</u>	<u>Lodgings Rates</u>
General Rate	2%	1%	3%
Admissions to places of amusement and entertainment.....	1%		
Retail selling price of food for human consumption sold through vending machines.....	1%		
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products	0.25%	0.25%	
Machines, parts, and attachments for machines used in manufacturing tangible personal property.....	0.25%	0.25%	
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers.....	0.25%	0.25%	
Withdrawal fee for automotive vehicle dealers only.....	\$1.25		

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

The Law requires that the Town of Rutledge sales, use, and lodgings taxes 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, use, and lodgings taxes are 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 these taxes 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 9747.

Please direct all questions regarding the Town of Rutledge sales, use, and lodgings 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