



JULIE P. MAGEE
Commissioner

State of Alabama

Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
MICHAEL E. MASON
Deputy Commissioner

February 14, 2012

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the **Town of Ider**, Alabama and its police jurisdiction (located in DeKalb County).

On January 24, 2012, the governing body of the Town of Ider adopted Resolution No. / Ordinance No. 12-02 levying and requesting the Alabama Department of Revenue to begin collecting the Town of Ider's rental tax **effective March 1, 2012** with a due date of April 20, 2012 .

Rental Tax Rates:

- Lease or rental of tangible personal property..... 4.0%
- Lease or rental of automotive vehicles, truck trailers,
semi-trailers and house trailers..... 1.0%
- Lease or rental of linens and garments..... 4.0%

If rentals/leases are made to lessees outside the corporate limits of the Town of Ider but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that the Town of Ider rental tax be collected, reported and remitted in the same manner as the State rental tax. When you file and pay electronically, the Town of Ider rental 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 these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.htm, or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9485.

Please direct all questions regarding the Town of Ider rental tax to this office:

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