

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-5-.31. City and County Sales, Use, Rental, and Lodgings Tax Return.

(1) The term "Department" as used in this rule shall mean the Department of Revenue of the State of Alabama.

(2) The term "state-administered local taxes" as used in this rule shall mean county and municipal sales, use, rental, and lodgings taxes which are administered and collected by the Department of Revenue of the State of Alabama.

(3) Every person required by law to report and pay a state-administered local tax shall prepare and forward to the Department, within the time prescribed by law, a city and county tax return for each tax reporting period on a form prescribed by the Department and pay to the Department the amount of tax shown due on the return.

(4) All state-administered local taxes shall be reported on a single form requiring the following information:

- (a) Period covered by the return and the due date of the return,
- (b) Taxpayer's legal name,
- (c) Taxpayer's complete address,
- (d) Taxpayer's tax account number,
- (e) Taxpayer's aggregate chain number as assigned by the Department.
- (f) A breakdown of sales tax information by locality code as follows:

1. Total gross sales, the total collections during the reporting period on credit sales previously claimed as a deduction, and the cost of property purchased at wholesale withdrawn for use or consumption, by tax rate type as follows:

- (i) Automotive vehicles, truck trailers, semitrailers, and house trailers;
- (ii) Farm machinery and equipment;
- (iii) Machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property;
- (iv) Food and food products for human consumption not including beverages other than coffee, milk, milk products, and substitutes therefor sold through vending machines; and,
- (v) All other tangible personal property in the local taxing jurisdiction, and gross receipts from places of amusement.

2. Total deductions claimed by applicable tax rate,
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3. Measure of tax by applicable tax rate,
 4. Gross tax due by applicable tax rate,
 5. Number of automotive vehicles withdrawn for use as demonstrators,
 6. Total demonstrator fee due,
 7. Total gross amount of tax due,
 8. Discount due for prompt payment, if applicable,
 9. Penalty and interest due, if applicable, and
 10. Total amount due.
- (g) A breakdown of rental tax information by locality code as follows:
1. The gross proceeds derived from the leasing or rental by tax rate type as follows:
 - (i) Automotive vehicles, truck trailers, semitrailers, and house trailers;
 - (ii) Linens and garments; and,
 - (iii) All other tangible personal property.
 2. Total deductions claimed by applicable tax rate,
 3. Measure of tax by applicable tax rate,
 4. Gross tax due by applicable tax rate,
 5. Total gross amount of tax due,
 6. Penalty and interest due, if applicable, and
 7. Total amount due.
- (h) A breakdown of lodgings tax information by locality code as follows:
1. Total gross charges, both cash and credit, from the rental of rooms, lodgings, accommodations, and services furnished to transients and collections on credit charges previously claimed as a deduction,
 2. Total deductions,

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3. Measure of tax,
 4. Gross amount of tax,
 5. Discount for prompt payment of tax, if applicable,
 6. Penalty and interest due, if applicable, and
 7. Total amount due.
- (i) A breakdown of sellers use tax information by locality code as follows:
1. Total sales price and total collections during the reporting period on credit sales previously claimed as a deduction, by tax rate type as follows:
 - (i) Automotive vehicles, truck trailers, semitrailers, and house trailers;
 - (ii) Farm machinery and equipment;
 - (iii) Machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property; and,
 - (iv) All other tangible personal property sold for delivery in the local taxing jurisdiction.
 2. Total deductions claimed by applicable tax rate,
 3. Measure of tax by applicable tax rate,
 4. Gross tax due by applicable tax rate,
 5. Total gross amount of tax due,
 6. Penalty and interest due, if applicable, and
 7. Total amount due.
- (j) A breakdown of consumers use tax information by locality code as follows:
1. Total purchase price of tangible personal property purchased outside the local taxing jurisdiction for use, storage, or consumption in the jurisdiction, or purchased within the jurisdiction on which the sales or use tax due was not paid, by tax rate type as follows:
 - (i) Automotive vehicles, truck trailers, semitrailers, and house trailers;

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- (ii) Farm machinery and equipment;
 - (iii) Machines used in mining, quarrying, manufacturing, compounding, or processing tangible personal property; and,
 - (iv) All other tangible personal property.
2. Total deductions claimed by applicable tax rate, including a measure to allow credit for taxes paid to another state or to a political subdivision of another state under a requirement of law on out-of-state purchases,
 3. Measure of tax by applicable tax rate,
 4. Gross tax due by applicable tax rate,
 5. Total gross amount of tax due,
 6. Penalty and interest due, if applicable, and
 7. Total amount due.
- (k) Total amount due for all state-administered local taxes reported on the return.
 - (l) Credit due for a previous overpayment. Any credit taken for previous overpayment must be approved in advance by the Department.
 - (m) Net amount due (total amount due less approved credit due).
 - (n) The total amount remitted.
 - (o) An indication as to whether the taxes shown due on the return have been remitted through an electronic funds transfer, and
 - (p) The taxpayer's signature and the date the return is signed.
- (5) Effective October 1, 2003, state-administered local sales, use, rental and lodgings taxes are required to be filed electronically. However, when a waiver from the requirement to file electronically has been granted by the Commissioner of Revenue, the taxpayer shall file on printed forms provided by the Department. (Rule 810-1-6-.05).
 - (6) Items (a) through (e) in paragraph (4) of this rule shall be pre-populated or preprinted on the return by the Department based on the information in its files. The taxpayer, however, shall be responsible for notifying the Department if the account information is incorrect. Also, the locality names, locality codes, tax types, and rate types shall be pre-populated or preprinted on the return by the Department based on the county

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and municipal taxes previously reported by the taxpayer. If the taxpayer is liable for any state-administered local tax for a county or municipality which is not pre-populated or preprinted on the form by the Department, the taxpayer shall add the name, locality code, tax type and rate types of the county or municipality to the return and report the tax, penalty, interest, or discount applicable to that county or municipality. The information required in items (f) through (p) in paragraph (4) shall be provided by the taxpayer.

(7) The city and county tax return outlined in this rule shall constitute the standard multiple jurisdiction tax form and the single jurisdiction tax form referenced in Section 11-51-210(a) and shall be used to report all state-administered local taxes for periods covering October 2003 forward. State-administered local taxes for periods prior to October 2003 shall be reported on forms furnished by the Department prior to the adoption of the new standard form outlined in this rule. (Sections 40-2A-7(a)(5), 11-3-11.3(b), 11-3-11.3(f), 11-51-182, 11-51-207, 11-51-208(e), 11-51-210(a), 11-51-210(c), 40-12-6, 40-12-224, 40-23-31, 40-23-83 and 40-26-19, Code of Alabama 1975) (Adopted through APA effective December 28, 1998, amended November 4, 2009)