

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street Montgomery, Alabama 36132

January 25, 2016

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 Pickensville, Alabama, and its police jurisdiction (located in Pickens County).

Sections 11-51-200, 11-51-202, & 11-51-208, et seq., <u>Code of Alabama 1975</u>, authorize and empower municipalities to levy a true sales and use tax identical to the State Sales and Use 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 November 10, 2015, the governing body of the Town of Pickensville adopted Resolution No. 2015 levying a sales and use tax **effective February 1, 2016**, with a due date of March 21, 2016.

Sales & Use Tax Rates:	Old Rates	New Rates
General Rate	1.00%	2.00%
Admissions to places of amusement and entertainment	1.00%	2.00%
Retail selling price of food for human consumption		
sold through vending machines	1.00%	2.00%
Net difference paid for machines, machinery, and equipment		
used in planting, cultivating, and harvesting farm products	0.50%	1.50%
Machines, parts, and attachments for machines used in		
manufacturing tangible personal property	0.50%	1.50%
Net difference paid for all automotive vehicles,		
truck trailers, semi-trailers, and house trailers	0.50%	1.50%
Withdrawal fee for automotive vehicle dealers only	\$1.00	\$1.00

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 Pickensville but within the police jurisdiction, the rates of sales and use tax are one-half the rates shown above.

The Law requires that the Town of Pickensville sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Pickensville sales and use 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 through My Alabama Taxes (MAT) at http://myalabamataxes.alabama.gov.

Please direct all questions regarding the Town of Pickensville sales and use taxes 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

RESOLUTION# 2015:

An additional 1% Sales and Use Tax and 3% Gas Tax is hereby imposed on the Town of Pickensville, To Raise Revenue for the Municipality's Day to Day Operations:

Whereas; The Town of Pickensville has a recurring insufficient Balance in its' General Fund: and

Whereas; This insufficient balance renders the Town unable to meet its' Day to Day obligations; and

Whereas, The Town's business establishments do not provide sufficient revenue to support the Town's Day to Day operations;

In accordance with The Alabama taxation Laws Code of 1975; Section 11-51-180 thru 185, and Section 11-51-200 thru 207; It is now therefore necessary for the Town to Levy an additional 1% Sales and Use Tax, and an additional 3% Gas Tax on all Businesses located in the Municipality of the Town of Pickensville, for a period of 4 years, effective December 1, 2015 and expiring November 30, 2019.

Approved and adopted by the Council, this 10th Day of November 2015 and expiring November 30, 2019.

Protem:

Councilmember:

Councilmember:

Councilmember:

Councilmember:

Leo Manning

Jim Preslev

Helen Sherrød

Kimberly Bonner

Gilbert Gardner

Mayor Mary L. Fuseyamore:

Attest:

SIDRA A SIMPSON Notary Public

Alabama State at Large

My Commission Expires January 5, 2019