

**CHAMBERS COUNTY**

Posted 9/27/22

Statutory Effective Date: October 1, 2022  
Received by the Department: July 19, 2022

Chambers County has adjusted their sales and use taxes in various areas of the county, as shown below:

**7070 - CHAMBERS CO PJ FIVE POINTS SLS**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Sales Taxes:</b>		
General Rate .....	1.750	2.500
Admissions to places of amusement and entertainment .....	1.750	2.500
Retail Selling Price of food for human consumption sold through vending machines .....	1.750	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.250	1.250
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.250	1.250
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.250	1.250
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

**7071 - CHAMBERS CO PJ FIVE POINTS USE**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Use Taxes:</b>		
General Rate .....	1.750	2.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	1.250
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.250	1.250
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.000	1.250

**7109 - CHAMBERS COUNTY UNINCORP AREAS**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Sales &amp; Use Taxes:</b>		
General Rate .....	5.000	6.000
Admissions to places of amusement and entertainment .....	5.000	6.000
Retail Selling Price of food for human consumption sold through vending machines .....	5.000	6.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	2.500	2.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	2.500	2.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	2.500	2.500
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

**7209 - CHAMBERS COUNTY PJ LANETT**

**Sales Taxes:**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	3.000	3.500
Admissions to places of amusement and entertainment .....	3.000	3.500
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	3.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.500	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.000	0.850
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

**Use Taxes:**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	3.000	3.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.500	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.000	1.000

**7309 - CHAMBERS COUNTY PJ VALLEY**

**Sales & Use Taxes:**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
General Rate .....	3.000	3.500
Admissions to places of amusement and entertainment .....	3.000	3.500
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	3.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.500	1.750
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.500	1.750
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.500	1.750
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

**7409 - CHAMBERS COUNTY PJ LAFAYETTE**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Sales &amp; Use Taxes:</b>		
General Rate .....	3.000	3.500
Admissions to places of amusement and entertainment .....	3.000	3.500
Retail Selling Price of food for human consumption sold through vending machines .....	3.000	3.500
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	2.000	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	2.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	2.000	1.000
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

**7609 - CHAMBERS COUNTY PJ WAVERLY**

	<b><u>OLD RATES</u></b>	<b><u>NEW RATES</u></b>
<b>Sales &amp; Use Taxes:</b>		
General Rate .....	1.500	2.000
Admissions to places of amusement and entertainment .....	1.500	2.000
Retail Selling Price of food for human consumption sold through vending machines .....	1.500	2.000
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products .....	1.000	1.500
Machines and parts and attachments for machines used in manufacturing tangible personal property .....	1.000	1.500
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers .....	1.000	1.500
Withdrawal fee for automotive vehicle dealers only .....	2.50	2.50

Your Chambers County sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>. If you have any questions about your Chambers County taxes, please contact:

Avenu Insights & Analytics  
 P. O. Box 830725  
 Birmingham, AL 35283-0725  
 1-800-556-7274

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE  
 Sales & Use Tax Division  
 P.O. Box 327710  
 Montgomery, Alabama 36132-7710  
 (334) 242-1490



**RESOLUTION NO. 07.11.2022.2**

WHEREAS, pursuant to Act # 2016-234, Code of Alabama, 1975, the Chambers County Commission was authorized to levy and collect an additional sales and use tax on automotive vehicle sales and use, agricultural equipment sales and use, manufacturing machine sales and use, and general sales and use and to distribute the proceeds of such additional tax levy proceeds; and,

WHEREAS, pursuant to Act # 2016-234, the Chambers County Commission was restricted in its imposition of general sales and use tax to a sales and use tax rate that is equal to the lowest municipal rate collected in the City of LaFayette, City of Lanett, or City of Valley on or after the enactment of said Act; and,

WHEREAS, the City of Lanett and the City of Valley have previously adopted and enacted Ordinances in their respective municipalities to levy and collect a general sales and use tax at the rate of five percent (5%) of gross sales or gross receipts; and,

WHEREAS, the City of LaFayette, by Ordinance No. 469 adopted by the LaFayette City Council on March 14, 2022 and by Ordinance No. 470 adopted by the City of LaFayette City Council on April 11, 2022, levied a general sales and use tax at the rate of five percent (5%) of gross sales or gross receipts with an effective date of June 1, 2022; and,

WHEREAS, based on the actions taken by the City of LaFayette, the lowest general sales and use tax levied in the City of LaFayette, City of Lanett, and City of Valley now equals five percent (5%) of gross sales or gross receipts.

NOW THEREFORE, BE IT RESOLVED by the Chambers County Commission that pursuant to Act # 2016-234, the Chambers County Commission does hereby levy and restate its collection of the following sales and use taxes:



- 1.) AGRICULTURAL MACHINERY SALES AND USE TAX. A sales and use tax of two percent.
- 2.) AUTOMOTIVE VEHICLE SALES AND USE TAX. A sales and use tax rate of two percent.
- 3.) GENERAL SALES AND USE TAX. A sales and use tax rate of five percent.
- 4.) MANUFACTURING MACHINE SALES AND USE TAX. A sales and use tax rate of two percent.

Said above referenced rates shall apply only in the areas in the county outside the corporate limits of Lanett, Valley, LaFayette, Waverly, and Five Points as those corporate limits were determined on April 14, 2006.

These rates shall also apply to the area of the county which constitutes the police jurisdiction for a municipality located outside the county provided the municipality has a sales and use tax in effect in the police jurisdiction in the county as of April 14, 2006.

The additional sales and use tax rates in the county outside the corporate limits of Lanett, Valley, LaFayette, Waverly, and Five Points as determined on April 14, 2006, but within the respective police jurisdiction of Lanett, Valley, LaFayette, Waverly, and Five Points shall be only one-half the corresponding municipal rates of the municipality having jurisdiction.

The gross receipts of any business and the gross proceeds of all sales, which are presently exempt under the state sales and use tax statutes, are exempt from the tax levied hereby.

The tax levied hereunder shall become effective on the 1st day of October, 2022.

Adopted by the Chambers County Commission on the 11<sup>th</sup> day of July,  
2022.

CHAMBERS COUNTY COMMISSION

By: Debra Riley  
Debra Riley, Commission Chairman

ATTEST:

Regina Chambers  
Regina Chambers, County Manager

I, Regina Chambers, County Manager of the Chambers County, Alabama Commission, the official body of Chambers County, Alabama, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 07.11.2022.2 adopted by the Chambers County Commission at its regular session on July 11, 2022.

Certified this 11<sup>th</sup> day of July, 2022.



Regina Chambers  
REGINA CHAMBERS, COUNTY MANAGER  
CHAMBERS COUNTY COMMISSION  
CHAMBERS COUNTY, ALABAMA

son, Hunter who serves in the US Navy. Both of the Newton's children also graduated from Valley High School.

Mr. Newton noted he was thrilled to have the recommendation from Superintendent Chambley and the approval by the board to serve as the new principal for Fairfax Elementary. Prior to his role as Principal at LaFayette Lanier Elementary, Mr. Newton served as an assistant principal at W.F. Burns Middle School from 2011 to 2014. Before beginning his role in school administration, Mr. Newton taught fourth grade at Fairfax from 2000 to 2011. Newton added "that this would be a neat experience going full circle in his career to return to Fairfax where he had formerly walked the halls as both a student and later as a teacher."

He earned his B.S. degree in 1991 from Troy University in Business Management. In 1999, Rutty earned his M.S. degree in Education from Troy University. He then went on to earn his Administration certificate in 2006 from

Section 51, Section  
Revenue Code of  
required to  
during the month  
the following  
rent and Ad  
accounts:

Finance, LLC  
8720

g Systems,  
2290

oner  
Alabama

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WHEREAS, pursuant to Act # 2016-234, the Chambers County Commission was restricted in its imposition of general sales and use tax to a sales and use tax rate that is equal to the lowest municipal rate collected in the City of LaFayette, City of Lanett, or City of Valley on or after the enactment of said Act; and,

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Adopted by the Chambers County Commission on the 11 day of July, 2022.

CHAMBERS COUNTY COMMISSION  
By: /s/ Debra Riley  
Debra Riley, Commission Chairman

ATTEST:  
/s/ Regina Chambers  
Regina Chambers, County Manager



**Affidavit of Publications  
State of Alabama  
County of Chambers**

R. Michael Wilcox, being duly sworn says he is one  
Of the principal clerks of the Latsayette Sun News.  
A weekly newspaper published and circulated in  
Said county. The annexed is a printed copy of a  
Notice which was published in said newspaper on  
The following date(s) to wit:

7-13-2022

R. Michael Wilcox  
R. Michael Wilcox

Subscribed and sworn to before me this  
12 Day of July AD 2022

Donna L. Stewart  
Donna L. Stewart  
Notary Public, Acting in Chambers County Alabama  
My Commission expires 07-01-25

DONNA L. STEWART  
NOTARY PUBLIC, ALABAMA STATE AT LARGE  
MY COMMISSION EXPIRES JUL. 01, 2025