

To: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage or other consumption in the police jurisdiction of **Opelika** and **Phenix City** and in the cities of **Auburn, Opelika, and Phenix City** (located in Lee County) and have been issued an abatement(s) certificate.

This is to notify you of a change to the filing of Lee County's sales and use unabated taxes in My Alabama Taxes (MAT).

Effective with the period ending September 30, 2026, due on or before October 20, 2026, Lee County's unabated sales and use taxes (general rate, automotive rate, and machine rate) for taxpayers/projects located in the police jurisdiction of Opelika should be remitted using the locality code **7865, Unabated Lee Co PJ Opelika.**

Effective with the period ending September 30, 2026, due on or before October 20, 2026, Lee County's unabated sales and use taxes (general rate, automotive rate, and machine rate) for taxpayers/projects located in the police jurisdiction of Phenix City should be remitted using the locality code **7868, Unabated Lee Co PJ Phenix City.**

Effective with the period ending September 30, 2026, due on or before October 20, 2026, Lee County's unabated sales and use taxes (general rate, automotive rate, and machine rate) for taxpayers/projects located in the cities of Auburn, Opelika, and Phenix City should be remitted using the locality code **7870, Unabated Lee Co CL Aub & Ope & Phenix.**

Lee County's unabated sales and use taxes (general rate, automotive rate, and machine rate) for taxpayers/projects located outside the police jurisdictions of Opelika and Phenix City and outside the cities of Auburn, Opelika, and Phenix City should continue to be remitted using the locality code **7841, Unabated Lee County.**

When you file and pay electronically, Lee County unabated 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 My Alabama Taxes (MAT) at <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding Lee County unabated taxes to this office:

Alabama Department of Revenue
Sales and Use Tax Division
P.O. Box 327710
Montgomery, AL 36132-7710
334-242-1490 or 866-576-6531 or 334-242-8300