



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

January 19, 2012

TO: ALL PERSONS, FIRMS AND CORPORATIONS making sales at retail in the **Town of Allgood**, Alabama and its police jurisdiction (located in Blount County).

*Sections 11-51-200, **Code of Alabama 1975***, authorize and empower municipalities to levy a true sales tax and require the Alabama Department of Revenue upon request of the municipality to collect the tax.

On November 14, 2011, the governing body of the Town of Allgood adopted Resolution 11142011 requesting the Alabama Department of Revenue to begin collecting the Town's sales tax **effective February 1, 2012** with a due date of March 20, 2012.

Sales Tax Rates:	Rates
General Rate.....	1.0%
Admissions to places of amusement and entertainment.....	1.0%
Retail selling price of food for human consumption sold through vending machines.....	1.0%
Net difference paid for machines, machinery and equipment used in planting, cultivating and harvesting farm products.....	0.5%
Machines, parts and attachments for machines used in the manufacturing of tangible personal property.....	0.5%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers.....	0.5%
Withdrawal fee for automotive vehicle dealers only.....	\$20

If you are making sales at retail The Law requires that the Town of Allgood sales tax be collected, reported and remitted in the same manner as the State sales tax. When you file and pay electronically, the Town of Allgood sales tax is to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions and then all of the 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 through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9709.

Please direct all questions regarding Town of Allgood sales taxes to this office:

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