



CITY OF JACKSONVILLE
320 CHURCH AVE. SE
JACKSONVILLE, AL 36265
WWW.JACKSONVILLE-AL.ORG

Sales, Use, Rental and Lodgings Tax Guide

The Alabama Department of Revenue (ADOR) collects and administers the local sales, use, rental and lodgings taxes for the City of Jacksonville.

How Do I Collect the City and County Sales Taxes?

If you are a **new** business, you need to utilize the ADOR's **Online Registration** site to obtain a State Sales Tax account number, and a City & County consolidated tax account number which is used to report and remit local sales, use, lodgings and rental taxes. [Register online at https://myalabamataxes.alabama.gov](https://myalabamataxes.alabama.gov) and select "Obtain a New Tax Account #."

Once registered, the ADOR will provide you with a State Sales Tax account number; a City & County tax account number which is a 10-digit number that begins with an R and coded "LCL-"; and a list of the city and county sales, use, lodgings and rental taxes that it collects on behalf of the local governments. The list will include the tax rates for each city and county and the 4-digit code assigned to each locality. **The City of Jacksonville's locality code is 9376.** The ADOR will also provide your business with a unique **Sign On ID** and **Access Code** that you will need the first time to Sign Up to use My Alabama Taxes.

Add the city, the county, and the state sales tax rates to determine the **total combined state and local tax rate to charge on the retail sales price of goods sold to your customers.** The city and county tax that is due is determined by **where** your customer takes possession of the goods purchased.

How Do I Report and Remit the City and County Taxes That I Collected?

You should report and remit state-administered city and county taxes **to the Alabama Department of Revenue**, through the [My Alabama Taxes system](https://myalabamataxes.alabama.gov). Non-state administered city and county taxes may also be remitted with your state-administered city and county taxes through My Alabama Taxes, "the ONE SPOT to file."

You are required to file state-administered city and county taxes electronically through the ADOR's My Alabama Taxes system in the same manner that you report the State Sales Taxes. Go to <https://myalabamataxes.alabama.gov> and click the Sign Up button to set up your account access. If you set up your state tax account first, then once you have logged in with your new Username and Password, you will click the "Add Access to Another Account" to add your LCL-

account to the login. **The City of Jacksonville's locality code is 9376.** Once the account is added, click on the Account ID and follow the online instructions to complete filing. E-Filing is **FREE** to all taxpayers!

When are the City of Jacksonville's Taxes Due?

Just like the State Taxes, City & County Tax returns and payments are due by the 20th of each month following the month during which the taxes are accrued. Most taxpayers are required to file monthly, but some qualify to file quarterly or annually. Electronic payments must be submitted before 4:00 p.m. of the due date to be considered timely.

When filing your returns, you can make payments electronically **FREE** of charge. If you file early, you can choose to delay making your payment so the payment is not deducted from your bank account **until the due date!**

The law requires that a 10% Failure to Timely Pay Penalty be applied to the amount of tax that is due. In addition, a Failure to Timely File Penalty of the greater of \$50 or 10% of the tax due shall be applied. Interest is also due on the tax shown due at the rates established by the U.S. Treasury. To avoid late penalties and interest, **always file before or by the Due Date.**

What If I Have a Question About a City or County Tax?

If you have a question about a state-administered city or county sales, use, lodgings or rental tax, you can visit the ADOR's web site, send us an e-mail, visit one of our nine Taxpayer Service Centers located throughout the State, or call us at (334) 242-1490.

Visit our web site at www.revenue.alabama.gov to view the Laws, Rules, Local Tax Rates of all Alabama cities and counties, Due Dates, What's New, FAQs, and much more! If you can't find what you are looking for, send us an e-mail and our staff will be glad to assist you.

Do I Need a Business License?

Yes. Depending on the type of business, you may need multiple business licenses. Visit or call **Jacksonville City Hall at (256) 435-7611** for information about purchasing a City Business License.



**Alabama Department of Revenue
Sales, Use & Business Tax Division
50 North Ripley Street
Montgomery, AL 36104
Phone (334) 242-1490
Fax (334) 353-7867**

JACKSONVILLE (Locality Code: 9376)

Tax Type	Rate Type	Rate	Active Date	Action	PJ Rate	Admin
CONSUMERS USE	AUTO	1.0000%	03-01-2015	AC	0.5000	STATE
CONSUMERS USE	FARM	1.0000%	03-01-2015	AC	0.5000	STATE
CONSUMERS USE	GENERAL	5.0000%	03-01-2015	AC	2.5000	STATE
CONSUMERS USE	MFG. MACHINE	1.0000%	03-01-2015	AC	0.5000	STATE
LODGINGS	GENERAL	6.0000%	12-01-2017	RC	3.0000	STATE
RENTAL TAX	AUTO	1.0000%	12-01-2017	RC	0.5000	STATE
RENTAL TAX	GENERAL	3.0000%	12-01-2017	RC	1.5000	STATE
RENTAL TAX	LINENS	3.0000%	12-01-2017	RC	1.5000	STATE
SALES TAX	AMUSEMENT	5.0000%	03-01-2015	AC	2.5000	STATE
SALES TAX	AUTO	1.0000%	03-01-2015	AC	0.5000	STATE
SALES TAX	FARM	1.0000%	03-01-2015	AC	0.5000	STATE
SALES TAX	GENERAL	5.0000%	03-01-2015	AC	2.5000	STATE
SALES TAX	MFG. MACHINE	1.0000%	03-01-2015	AC	0.5000	STATE
SALES TAX	VENDING	5.0000%	03-01-2015	AC	2.5000	STATE
SALES TAX	W/D FEE	\$10.00	03-01-2015	AC	10.0000	STATE
SELLERS USE	AUTO	1.0000%	03-01-2015	AC	0.5000	STATE
SELLERS USE	FARM	1.0000%	03-01-2015	AC	0.5000	STATE
SELLERS USE	GENERAL	5.0000%	03-01-2015	AC	2.5000	STATE
SELLERS USE	MFG. MACHINE	1.0000%	03-01-2015	AC	0.5000	STATE



MICHAEL D. GAMBLE
Commissioner (Acting)

State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

JOE W. GARRETT, JR.
Deputy Commissioner
CURTIS E. STEWART
Deputy Commissioner
BRENDA R. COONE
Deputy Commissioner

October 20, 2017

RECEIVED

OCT 25 2017

City of Jacksonville
Jacksonville, Alabama

City of Jacksonville
Mr. Jarrod Simmons
320 Church Ave SE
Jacksonville, AL 36265

Dear Mr. Simmons:

We are in receipt of Ordinance No. 0-602-18 increasing rental tax rates for the City of Jacksonville effective December 1, 2017. The first return to be filed with the Department for the City of Jacksonville's tax increase will be the period ending December 31, 2017 due on or before January 22, 2018.

Enclosed is a copy of the Notice that we mailed to all applicable taxpayers informing them of the change in rates. This notice is also posted to our website at www.revenue.alabama.gov/salestax.ratechanges.htm.

If you have any questions or concerns, please do not hesitate to contact us. It is a pleasure serving you and the City of Jacksonville.

Sincerely,

Frances R. Sankey, Revenue Examiner II
Sales, Use & Business Tax Division
Local Tax Unit

Enclosure



VERNON BARNETT
Commissioner

State of Alabama Department of Revenue

(www.revenue.alabama.gov)

50 North Ripley Street
Montgomery, Alabama 36132

Letter Id: L1192374560

JOE W. GARRETT, JR.
Deputy Commissioner

CURTIS E. STEWART
Deputy Commissioner

October 18, 2017

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the City of Jacksonville Alabama, and its police jurisdiction (located in Calhoun County)

On October 9, 2017, the governing body of the City of Jacksonville adopted Ordinance No. 0-602-18 changing the rates of the City of Jacksonville rental tax effective December 1, 2017. The new rental tax rates are shown below:

Rental Tax Rates:	<u>Old Rates</u>	<u>New Rates</u>
Lease or rental of tangible personal property.....	2%	3%
Lease or rental of automotive vehicles, truck trailers, semi-trailers and house trailers.....	.50%	1%
Lease or rental of linens and garments.....	2%	3%

If rentals/leases are made to lessees outside the corporate limits of the City of Jacksonville but within the police jurisdiction, the rates of tax are one-half of those stated above.

The Law requires that City of Jacksonville rental tax be collected, reported and remitted in the same manner as the State rental tax. The City of Jacksonville rental tax is to be included on the electronic local tax return assigned to you (City and County Tax Return, form 9501). Enter the gross amounts and deductions, and all calculations will be done automatically for you. These taxes are filed online through My Alabama Taxes (MAT) at myalabamataxes.alabama.gov.

Please direct all questions regarding the City of Jacksonville rental tax 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



State of Alabama
Department of Revenue

Letter Id: L2080016672

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the renting or furnishing of rooms, lodgings or accommodations to transients in the **City of Jacksonville, Alabama**, and its police jurisdiction (located in Calhoun County).

On October 9, 2017, the governing body of the City of Jacksonville adopted Ordinance No. 0-601-18 increasing the rate of the City of Jacksonville lodgings tax **effective December 1, 2017**. The increased lodgings tax rate is shown below:

	<u>Old Rate</u>	<u>New Rate</u>
Lodgings Tax Rate.....	5%	6%

If lodgings are offered to transients outside the corporate limits of the City of Jacksonville but within the police jurisdiction, the rate of tax is one-half of that stated above.

The Law requires that the City of Jacksonville lodgings tax be collected, reported and remitted in the same manner as the State lodgings tax. When you file and pay electronically, the City of Jacksonville lodgings tax is 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 <https://myalabamataxes.alabama.gov>.

Please direct all questions regarding the City of Jacksonville lodgings tax 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